

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
a.Agriculture, forestry & fishing	011 Nursery and Floriculture Production	a. 50,000 to less than 100,000		0.63	0.55
		b. 100,000 to less than 300,000		0.67	0.65
		c. 300,000 to less than 500,000		0.76	0.76
		d. 500,000 to less than 1,000,000		0.80	0.78
		Total		0.67	0.66
	012 Mushroom and Vegetable Growing	a. 50,000 to less than 100,000		0.72	0.62
		b. 100,000 to less than 300,000		0.67	0.67
		c. 300,000 to less than 500,000		0.77	0.78
		d. 500,000 to less than 1,000,000		0.83	0.81
		e. 1,000,000 to less than 5,000,000		0.78	0.86
		Total		0.71	0.67
	013 Fruit and Tree Nut Growing	a. 50,000 to less than 100,000		0.81	0.71
		b. 100,000 to less than 300,000		0.73	0.64
		c. 300,000 to less than 500,000		0.71	0.71
		d. 500,000 to less than 1,000,000		0.75	0.75
		e. 1,000,000 to less than 5,000,000		0.60	0.63
		Total		0.76	0.69
	014 Sheep, Beef Cattle and Grain Farming	a. 50,000 to less than 100,000		0.80	0.72
		b. 100,000 to less than 300,000		0.75	0.70
		c. 300,000 to less than 500,000		0.75	0.72
		d. 500,000 to less than 1,000,000		0.75	0.74
		e. 1,000,000 to less than 5,000,000		0.73	0.77
		f. 5,000,000 or more		0.48	0.37
		Total		0.77	0.71
	015 Other Crop Growing	a. 50,000 to less than 100,000		0.75	0.66
		b. 100,000 to less than 300,000		0.66	0.62
		c. 300,000 to less than 500,000		0.68	0.65
		d. 500,000 to less than 1,000,000		0.74	0.64
		e. 1,000,000 to less than 5,000,000		0.68	0.74
		Total		0.69	0.64
	016 Dairy Cattle Farming	a. 50,000 to less than 100,000		0.79	0.64
		b. 100,000 to less than 300,000		0.74	0.72
		c. 300,000 to less than 500,000		0.79	0.79
		d. 500,000 to less than 1,000,000		0.78	0.80
		e. 1,000,000 to less than 5,000,000		0.74	0.81
		Total		0.77	0.73
	017 Poultry Farming	a. 50,000 to less than 100,000		0.56	0.50
		b. 100,000 to less than 300,000		0.61	0.57
		c. 300,000 to less than 500,000		0.74	0.82
		d. 500,000 to less than 1,000,000		0.62	0.72
		Total		0.61	0.63

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			Mean	All	Median
	018 Deer Farming	b. 100,000 to less than 300,000		0.84	0.81
		Total		0.74	0.77
	019 Other Livestock Farming	a. 50,000 to less than 100,000		1.06	0.75
		b. 100,000 to less than 300,000		0.88	0.74
		c. 300,000 to less than 500,000		1.01	0.81
		d. 500,000 to less than 1,000,000		1.19	0.93
		e. 1,000,000 to less than 5,000,000		0.73	0.67
		Total		0.98	0.75
	020 Aquaculture	a. 50,000 to less than 100,000		0.54	0.46
		b. 100,000 to less than 300,000		0.70	0.66
		c. 300,000 to less than 500,000		0.75	0.76
		d. 500,000 to less than 1,000,000		0.76	0.76
		Total		0.63	0.61
	030 Forestry and Logging	a. 50,000 to less than 100,000		0.53	0.37
		b. 100,000 to less than 300,000		0.49	0.41
		c. 300,000 to less than 500,000		0.39	0.39
		d. 500,000 to less than 1,000,000		0.41	0.35
		e. 1,000,000 to less than 5,000,000		0.59	0.37
		Total		0.50	0.39
	041 Fishing	a. 50,000 to less than 100,000		0.47	0.42
		b. 100,000 to less than 300,000		0.53	0.51
		c. 300,000 to less than 500,000		0.61	0.65
		d. 500,000 to less than 1,000,000		0.58	0.58
		e. 1,000,000 to less than 5,000,000		0.39	0.42
		Total		0.51	0.49
	042 Hunting and Trapping	a. 50,000 to less than 100,000		0.48	0.45
		b. 100,000 to less than 300,000		0.57	0.56
		c. 300,000 to less than 500,000		0.69	0.73
		Total		0.53	0.51
	051 Forestry Support Services	a. 50,000 to less than 100,000		0.52	0.40
		b. 100,000 to less than 300,000		0.52	0.44
		c. 300,000 to less than 500,000		0.72	0.61
		d. 500,000 to less than 1,000,000		0.41	0.32
		Total		0.54	0.46
	052 Agriculture and Fishing Support Services	a. 50,000 to less than 100,000		0.52	0.47
		b. 100,000 to less than 300,000		0.58	0.54
		c. 300,000 to less than 500,000		0.67	0.67
		d. 500,000 to less than 1,000,000		0.69	0.75
		e. 1,000,000 to less than 5,000,000		0.73	0.83
		Total		0.57	0.54
b.Mining	070 Oil and Gas Extraction	a. 50,000 to less than 100,000		0.59	0.20
		b. 100,000 to less than 300,000		0.19	0.12
		Total		0.39	0.21
	080 Metal Ore Mining	a. 50,000 to less than 100,000		0.57	0.44
		b. 100,000 to less than 300,000		0.32	0.19
		c. 300,000 to less than 500,000		0.53	0.51
		Total		0.45	0.31

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			Mean	All	Median
	091 Construction Material Mining	a. 50,000 to less than 100,000		0.21	0.09
		b. 100,000 to less than 300,000		0.41	0.43
		c. 300,000 to less than 500,000		0.44	0.24
		d. 500,000 to less than 1,000,000		0.45	0.17
		Total		0.38	0.35
	099 Other Non-Metallic Mineral Mining and Quarrying	a. 50,000 to less than 100,000		0.37	0.26
		b. 100,000 to less than 300,000		0.33	0.30
		Total		0.38	0.32
	101 Exploration	a. 50,000 to less than 100,000		0.22	0.08
		b. 100,000 to less than 300,000		0.21	0.05
		Total		0.25	0.08
	109 Other Mining Support Services	a. 50,000 to less than 100,000		0.23	0.12
		b. 100,000 to less than 300,000		0.27	0.14
		c. 300,000 to less than 500,000		0.47	0.35
		Total		0.27	0.15
c.Manufacturing	111 Meat and Meat Product Manufacturing	a. 50,000 to less than 100,000		0.37	0.25
		b. 100,000 to less than 300,000		0.64	0.66
		Total		0.56	0.62
	112 Seafood Processing	a. 50,000 to less than 100,000		0.46	0.41
		b. 100,000 to less than 300,000		0.39	0.35
		Total		0.41	0.35
	113 Dairy Product Manufacturing	a. 50,000 to less than 100,000		0.74	0.78
		b. 100,000 to less than 300,000		0.73	0.63
		Total		0.70	0.78
	114 Fruit and Vegetable Processing	a. 50,000 to less than 100,000		0.70	0.69
		b. 100,000 to less than 300,000		0.80	0.72
		Total		0.75	0.80
	115 Oil and Fat Manufacturing	Total		0.81	0.33
	116 Grain Mill and Cereal Product Manufacturing	b. 100,000 to less than 300,000		0.70	0.68
		Total		0.80	0.84
	117 Bakery Product Manufacturing	a. 50,000 to less than 100,000		0.76	0.77
		b. 100,000 to less than 300,000		0.74	0.80
		c. 300,000 to less than 500,000		0.79	0.81
		d. 500,000 to less than 1,000,000		0.79	0.82
		e. 1,000,000 to less than 5,000,000		0.80	0.83
		Total		0.76	0.80
	118 Sugar and Confectionery Manufacturing	a. 50,000 to less than 100,000		0.61	0.55
		b. 100,000 to less than 300,000		0.79	0.76
		Total		0.70	0.72
	119 Other Food Product Manufacturing	a. 50,000 to less than 100,000		0.74	0.79
		b. 100,000 to less than 300,000		0.73	0.78
		c. 300,000 to less than 500,000		0.63	0.74
		d. 500,000 to less than 1,000,000		0.70	0.76
		Total		0.72	0.79
	121 Beverage Manufacturing	a. 50,000 to less than 100,000		0.68	0.36
		b. 100,000 to less than 300,000		0.66	0.60
		c. 300,000 to less than 500,000		0.86	0.88

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			All	
			Mean	Median
		d. 500,000 to less than 1,000,000	0.80	0.73
		Total	0.71	0.66
	131 Textile Manufacturing	a. 50,000 to less than 100,000	0.75	0.71
		b. 100,000 to less than 300,000	0.69	0.70
		Total	0.73	0.77
	132 Leather Tanning, Fur Dressing and Leather Product Manufacturing	a. 50,000 to less than 100,000	0.42	0.43
		b. 100,000 to less than 300,000	0.60	0.63
		c. 300,000 to less than 500,000	0.81	0.82
		Total	0.55	0.55
	133 Textile Product Manufacturing	a. 50,000 to less than 100,000	0.54	0.55
		b. 100,000 to less than 300,000	0.65	0.68
		c. 300,000 to less than 500,000	0.76	0.80
		d. 500,000 to less than 1,000,000	0.77	0.80
		Total	0.63	0.67
	134 Knitted Product Manufacturing	a. 50,000 to less than 100,000	0.44	0.12
		b. 100,000 to less than 300,000	0.79	0.74
		Total	0.65	0.74
	135 Clothing and Footwear Manufacturing	a. 50,000 to less than 100,000	0.64	0.63
		b. 100,000 to less than 300,000	0.67	0.73
		c. 300,000 to less than 500,000	0.73	0.78
		d. 500,000 to less than 1,000,000	0.80	0.84
		e. 1,000,000 to less than 5,000,000	0.74	0.77
		Total	0.67	0.72
	141 Log Sawmilling and Timber Dressing	a. 50,000 to less than 100,000	0.58	0.49
		b. 100,000 to less than 300,000	0.62	0.70
		c. 300,000 to less than 500,000	0.64	0.63
		d. 500,000 to less than 1,000,000	0.87	0.82
		Total	0.63	0.63
	149 Other Wood Product Manufacturing	a. 50,000 to less than 100,000	0.48	0.41
		b. 100,000 to less than 300,000	0.62	0.66
		c. 300,000 to less than 500,000	0.74	0.77
		d. 500,000 to less than 1,000,000	0.78	0.78
		e. 1,000,000 to less than 5,000,000	0.73	0.84
		Total	0.58	0.64
	151 Pulp, Paper and Paperboard Manufacturing	Total	0.37	0.20
	152 Converted Paper Product Manufacturing	a. 50,000 to less than 100,000	0.64	0.52
		b. 100,000 to less than 300,000	0.57	0.63
		Total	0.59	0.63
	161 Printing and Printing Support Services	a. 50,000 to less than 100,000	0.60	0.58
		b. 100,000 to less than 300,000	0.62	0.65
		c. 300,000 to less than 500,000	0.70	0.78
		d. 500,000 to less than 1,000,000	0.59	0.71
		e. 1,000,000 to less than 5,000,000	0.79	0.78
		Total	0.62	0.65
	162 Reproduction of Recorded Media	a. 50,000 to less than 100,000	0.48	0.29
		b. 100,000 to less than 300,000	0.63	0.58
		Total	0.59	0.58

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	170 Petroleum and Coal Product Manufacturing	a. 50,000 to less than 100,000		0.46	0.35
		b. 100,000 to less than 300,000		0.47	0.48
		Total		0.44	0.35
	181 Basic Chemical Manufacturing	b. 100,000 to less than 300,000		0.54	0.52
		Total		0.58	0.52
	182 Basic Polymer Manufacturing	Total		0.60	0.57
	183 Fertiliser and Pesticide Manufacturing	a. 50,000 to less than 100,000		0.45	0.42
		Total		0.47	0.53
	184 Pharmaceutical and Medicinal Product Manufacturing	Total		0.30	n.a.
	185 Cleaning Compound and Toiletry Preparation Manufacturing	a. 50,000 to less than 100,000		0.57	0.62
		b. 100,000 to less than 300,000		0.51	0.55
		Total		0.55	0.58
	189 Other Basic Chemical Product Manufacturing	Total		0.51	0.47
	191 Polymer Product Manufacturing	a. 50,000 to less than 100,000		0.52	0.36
		b. 100,000 to less than 300,000		0.61	0.65
		d. 500,000 to less than 1,000,000		0.79	0.82
		Total		0.60	0.58
	192 Natural Rubber Product Manufacturing	Total		0.48	0.37
	201 Glass and Glass Product Manufacturing	a. 50,000 to less than 100,000		0.52	0.54
		b. 100,000 to less than 300,000		0.63	0.66
		c. 300,000 to less than 500,000		0.84	0.82
		Total		0.60	0.65
	202 Ceramic Product Manufacturing	a. 50,000 to less than 100,000		0.55	0.52
		b. 100,000 to less than 300,000		0.57	0.60
		Total		0.59	0.60
	203 Cement, Lime, Plaster and Concrete Product Manufacturing	a. 50,000 to less than 100,000		0.40	0.29
		b. 100,000 to less than 300,000		0.62	0.68
		c. 300,000 to less than 500,000		0.61	0.63
		Total		0.56	0.64
	209 Other Non-Metallic Mineral Product Manufacturing	a. 50,000 to less than 100,000		0.51	0.41
		b. 100,000 to less than 300,000		0.61	0.58
		c. 300,000 to less than 500,000		0.72	0.77
		Total		0.58	0.57
	211 Basic Ferrous Metal Manufacturing	a. 50,000 to less than 100,000		0.46	0.43
		b. 100,000 to less than 300,000		0.52	0.55
		c. 300,000 to less than 500,000		0.80	0.76
		d. 500,000 to less than 1,000,000		0.74	0.69
		Total		0.53	0.56
	212 Basic Ferrous Metal Product Manufacturing	a. 50,000 to less than 100,000		0.33	0.20
		b. 100,000 to less than 300,000		0.42	0.31
		Total		0.42	0.33
	213 Basic Non-Ferrous Metal Manufacturing	a. 50,000 to less than 100,000		0.38	0.21
		b. 100,000 to less than 300,000		0.42	0.34
		Total		0.44	0.48
	214 Basic Non-Ferrous Metal Product Manufacturing	Total		0.48	0.31
	221 Iron and Steel Forging	b. 100,000 to less than 300,000		0.69	0.70
		Total		0.57	0.54

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	222 Structural Metal Product Manufacturing	a. 50,000 to less than 100,000		0.46	0.42
		b. 100,000 to less than 300,000		0.56	0.61
		c. 300,000 to less than 500,000		0.72	0.78
		d. 500,000 to less than 1,000,000		0.72	0.79
		e. 1,000,000 to less than 5,000,000		0.84	0.86
		Total		0.55	0.61
	223 Metal Container Manufacturing	a. 50,000 to less than 100,000		0.26	0.18
		b. 100,000 to less than 300,000		0.36	0.30
		c. 300,000 to less than 500,000		0.68	0.70
		d. 500,000 to less than 1,000,000		0.68	0.69
		Total		0.34	0.25
	224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	a. 50,000 to less than 100,000		0.38	0.31
		b. 100,000 to less than 300,000		0.46	0.43
		c. 300,000 to less than 500,000		0.80	0.81
		d. 500,000 to less than 1,000,000		0.74	0.73
		Total		0.47	0.43
	229 Other Fabricated Metal Product Manufacturing	a. 50,000 to less than 100,000		0.40	0.33
		b. 100,000 to less than 300,000		0.55	0.54
		c. 300,000 to less than 500,000		0.67	0.67
		d. 500,000 to less than 1,000,000		0.79	0.84
		e. 1,000,000 to less than 5,000,000		0.70	0.75
		Total		0.50	0.50
	231 Motor Vehicle and Motor Vehicle Part Manufacturing	a. 50,000 to less than 100,000		0.49	0.44
		b. 100,000 to less than 300,000		0.62	0.74
		c. 300,000 to less than 500,000		0.76	0.79
		d. 500,000 to less than 1,000,000		0.84	0.86
		e. 1,000,000 to less than 5,000,000		0.93	0.88
		Total		0.61	0.70
	239 Other Transport Equipment Manufacturing	a. 50,000 to less than 100,000		0.41	0.28
		b. 100,000 to less than 300,000		0.57	0.59
		c. 300,000 to less than 500,000		0.74	0.75
		d. 500,000 to less than 1,000,000		0.68	0.73
		Total		0.51	0.50
	241 Professional and Scientific Equipment Manufacturing	a. 50,000 to less than 100,000		0.52	0.44
		b. 100,000 to less than 300,000		0.48	0.47
		c. 300,000 to less than 500,000		0.62	0.62
		d. 500,000 to less than 1,000,000		0.65	0.66
		Total		0.52	0.48
	242 Computer and Electronic Equipment Manufacturing	a. 50,000 to less than 100,000		0.46	0.43
		b. 100,000 to less than 300,000		0.53	0.57
		c. 300,000 to less than 500,000		0.57	0.68
		Total		0.51	0.50
	243 Electrical Equipment Manufacturing	a. 50,000 to less than 100,000		0.52	0.55
		b. 100,000 to less than 300,000		0.53	0.54
		Total		0.53	0.55
	244 Domestic Appliance Manufacturing	a. 50,000 to less than 100,000		0.54	0.18
		b. 100,000 to less than 300,000		0.45	0.32

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		Total	0.49	0.33
	245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing	a. 50,000 to less than 100,000	0.43	0.21
		b. 100,000 to less than 300,000	0.55	0.55
		Total	0.52	0.53
	246 Specialised Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	0.48	0.41
		b. 100,000 to less than 300,000	0.55	0.58
		c. 300,000 to less than 500,000	0.81	0.81
		d. 500,000 to less than 1,000,000	0.69	0.69
		Total	0.56	0.58
	249 Other Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	0.50	0.25
		b. 100,000 to less than 300,000	0.53	0.52
		c. 300,000 to less than 500,000	0.68	0.71
		Total	0.55	0.49
	251 Furniture Manufacturing	a. 50,000 to less than 100,000	0.49	0.47
		b. 100,000 to less than 300,000	0.65	0.66
		c. 300,000 to less than 500,000	0.71	0.76
		d. 500,000 to less than 1,000,000	0.71	0.77
		e. 1,000,000 to less than 5,000,000	0.75	0.78
		Total	0.59	0.63
	259 Other Manufacturing	a. 50,000 to less than 100,000	0.50	0.47
		b. 100,000 to less than 300,000	0.59	0.62
		c. 300,000 to less than 500,000	0.97	0.76
		d. 500,000 to less than 1,000,000	0.73	0.69
		e. 1,000,000 to less than 5,000,000	0.82	0.80
		Total	0.60	0.61
d. Electricity, Gas, Water and Waste Services	261 Electricity Generation	Total	0.59	0.07
	263 Electricity Distribution	Total	0.27	0.16
	270 Gas Supply	a. 50,000 to less than 100,000	0.42	0.43
		b. 100,000 to less than 300,000	0.39	0.44
		Total	0.40	0.45
	281 Water Supply, Sewerage and Drainage Services	a. 50,000 to less than 100,000	0.39	0.36
		b. 100,000 to less than 300,000	0.51	0.54
		Total	0.47	0.52
	291 Waste Collection Services	a. 50,000 to less than 100,000	0.51	0.48
		b. 100,000 to less than 300,000	0.54	0.55
		c. 300,000 to less than 500,000	0.61	0.67
		d. 500,000 to less than 1,000,000	0.78	0.72
		Total	0.55	0.56
	292 Waste Treatment, Disposal and Remediation Services	a. 50,000 to less than 100,000	0.50	0.39
		b. 100,000 to less than 300,000	0.62	0.65
		c. 300,000 to less than 500,000	0.61	0.57
		d. 500,000 to less than 1,000,000	0.76	0.73
		Total	0.59	0.56
e. Construction	301 Residential Building Construction	a. 50,000 to less than 100,000	0.43	0.33
		b. 100,000 to less than 300,000	0.56	0.58
		c. 300,000 to less than 500,000	0.70	0.75
		d. 500,000 to less than 1,000,000	0.74	0.81

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
		e. 1,000,000 to less than 5,000,000		0.73	0.85
		f. 5,000,000 or more		0.62	0.85
		Total		0.55	0.55
	302 Non-Residential Building Construction	a. 50,000 to less than 100,000		0.39	0.27
		b. 100,000 to less than 300,000		0.48	0.51
		c. 300,000 to less than 500,000		0.70	0.72
		d. 500,000 to less than 1,000,000		0.77	0.82
		e. 1,000,000 to less than 5,000,000		0.73	0.86
		Total		0.48	0.42
	310 Heavy and Civil Engineering Construction	a. 50,000 to less than 100,000		0.35	0.30
		b. 100,000 to less than 300,000		0.45	0.44
		c. 300,000 to less than 500,000		0.64	0.69
		d. 500,000 to less than 1,000,000		0.71	0.74
		e. 1,000,000 to less than 5,000,000		0.73	0.78
		Total		0.43	0.41
	321 Land Development and Site Preparation Services	a. 50,000 to less than 100,000		0.46	0.41
		b. 100,000 to less than 300,000		0.46	0.43
		c. 300,000 to less than 500,000		0.58	0.59
		d. 500,000 to less than 1,000,000		0.59	0.63
		e. 1,000,000 to less than 5,000,000		0.57	0.68
		f. 5,000,000 or more		0.44	0.02
		Total		0.48	0.45
	322 Building Structure Services	a. 50,000 to less than 100,000		0.35	0.28
		b. 100,000 to less than 300,000		0.49	0.50
		c. 300,000 to less than 500,000		0.63	0.68
		d. 500,000 to less than 1,000,000		0.71	0.75
		e. 1,000,000 to less than 5,000,000		0.70	0.80
		Total		0.45	0.43
	323 Building Installation Services	a. 50,000 to less than 100,000		0.42	0.39
		b. 100,000 to less than 300,000		0.53	0.56
		c. 300,000 to less than 500,000		0.66	0.70
		d. 500,000 to less than 1,000,000		0.74	0.78
		e. 1,000,000 to less than 5,000,000		0.70	0.80
		Total		0.50	0.53
	324 Building Completion Services	a. 50,000 to less than 100,000		0.35	0.29
		b. 100,000 to less than 300,000		0.49	0.50
		c. 300,000 to less than 500,000		0.67	0.71
		d. 500,000 to less than 1,000,000		0.75	0.80
		e. 1,000,000 to less than 5,000,000		0.74	0.85
		Total		0.43	0.40
	329 Other Construction Services	a. 50,000 to less than 100,000		0.45	0.41
		b. 100,000 to less than 300,000		0.55	0.57
		c. 300,000 to less than 500,000		0.67	0.70
		d. 500,000 to less than 1,000,000		0.76	0.79
		e. 1,000,000 to less than 5,000,000		0.73	0.83
		Total		0.52	0.53
f. Wholesale Trade	331 Agricultural Product Wholesaling	a. 50,000 to less than 100,000		0.69	0.64

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
		b. 100,000 to less than 300,000		0.68	0.71
		c. 300,000 to less than 500,000		0.70	0.73
		d. 500,000 to less than 1,000,000		0.81	0.89
		e. 1,000,000 to less than 5,000,000		0.71	0.82
		Total		0.70	0.74
	332 Mineral, Metal and Chemical Wholesaling	a. 50,000 to less than 100,000		0.55	0.49
		b. 100,000 to less than 300,000		0.57	0.62
		c. 300,000 to less than 500,000		0.74	0.85
		d. 500,000 to less than 1,000,000		0.83	0.81
		e. 1,000,000 to less than 5,000,000		0.89	0.91
		Total		0.61	0.65
	333 Timber and Hardware Goods Wholesaling	a. 50,000 to less than 100,000		0.58	0.56
		b. 100,000 to less than 300,000		0.62	0.65
		c. 300,000 to less than 500,000		0.79	0.82
		d. 500,000 to less than 1,000,000		0.84	0.86
		e. 1,000,000 to less than 5,000,000		0.65	0.82
		Total		0.66	0.73
	341 Specialised Industrial Machinery and Equipment Wholesaling	a. 50,000 to less than 100,000		0.54	0.53
		b. 100,000 to less than 300,000		0.62	0.63
		c. 300,000 to less than 500,000		0.64	0.76
		d. 500,000 to less than 1,000,000		0.92	0.91
		e. 1,000,000 to less than 5,000,000		0.89	0.91
		Total		0.65	0.69
	349 Other Machinery and Equipment Wholesaling	a. 50,000 to less than 100,000		0.56	0.49
		b. 100,000 to less than 300,000		0.65	0.68
		c. 300,000 to less than 500,000		0.76	0.79
		d. 500,000 to less than 1,000,000		0.83	0.87
		e. 1,000,000 to less than 5,000,000		0.80	0.87
		Total		0.65	0.72
	350 Motor Vehicle and Motor Vehicle Parts Wholesaling	a. 50,000 to less than 100,000		0.65	0.67
		b. 100,000 to less than 300,000		0.70	0.77
		c. 300,000 to less than 500,000		0.78	0.89
		d. 500,000 to less than 1,000,000		0.84	0.89
		e. 1,000,000 to less than 5,000,000		0.88	0.95
		Total		0.74	0.83
	360 Grocery, Liquor and Tobacco Product Wholesaling	a. 50,000 to less than 100,000		0.63	0.57
		b. 100,000 to less than 300,000		0.71	0.79
		c. 300,000 to less than 500,000		0.80	0.86
		d. 500,000 to less than 1,000,000		0.75	0.88
		e. 1,000,000 to less than 5,000,000		0.80	0.94
		Total		0.72	0.82
	371 Textile, Clothing and Footwear Wholesaling	a. 50,000 to less than 100,000		0.68	0.63
		b. 100,000 to less than 300,000		0.65	0.70
		c. 300,000 to less than 500,000		0.79	0.85
		d. 500,000 to less than 1,000,000		0.81	0.82
		e. 1,000,000 to less than 5,000,000		0.91	0.89
		Total		0.69	0.74

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
	372 Pharmaceutical and Toiletry Goods Wholesaling	a. 50,000 to less than 100,000		0.63	0.59
		b. 100,000 to less than 300,000		0.65	0.76
		c. 300,000 to less than 500,000		0.73	0.81
		d. 500,000 to less than 1,000,000		0.75	0.86
		Total		0.67	0.75
	373 Furniture, Floor Covering and Other Goods Wholesaling	a. 50,000 to less than 100,000		0.62	0.59
		b. 100,000 to less than 300,000		0.65	0.71
		c. 300,000 to less than 500,000		0.79	0.83
		d. 500,000 to less than 1,000,000		0.78	0.88
		e. 1,000,000 to less than 5,000,000		0.74	0.84
		Total		0.67	0.73
	380 Commission-Based Wholesaling	a. 50,000 to less than 100,000		0.45	0.35
		b. 100,000 to less than 300,000		0.51	0.48
		c. 300,000 to less than 500,000		0.69	0.69
		d. 500,000 to less than 1,000,000		0.83	0.82
		e. 1,000,000 to less than 5,000,000		0.87	0.87
		Total		0.52	0.47
g.Retail Trade	391 Motor Vehicle Retailing	a. 50,000 to less than 100,000		0.80	0.79
		b. 100,000 to less than 300,000		0.79	0.85
		c. 300,000 to less than 500,000		0.82	0.93
		d. 500,000 to less than 1,000,000		0.89	0.93
		e. 1,000,000 to less than 5,000,000		0.82	0.94
		f. 5,000,000 or more		1.00	0.98
		Total		0.82	0.90
	392 Motor Vehicle Parts and Tyre Retailing	a. 50,000 to less than 100,000		0.74	0.74
		b. 100,000 to less than 300,000		0.76	0.81
		c. 300,000 to less than 500,000		0.78	0.86
		d. 500,000 to less than 1,000,000		0.84	0.87
		e. 1,000,000 to less than 5,000,000		0.76	0.85
		Total		0.78	0.83
	400 Fuel Retailing	a. 50,000 to less than 100,000		0.79	0.78
		b. 100,000 to less than 300,000		0.70	0.79
		c. 300,000 to less than 500,000		0.83	0.87
		d. 500,000 to less than 1,000,000		0.85	0.95
		e. 1,000,000 to less than 5,000,000		0.86	0.96
		f. 5,000,000 or more		0.98	0.96
		Total		0.82	0.94
	411 Supermarket and Grocery Stores	a. 50,000 to less than 100,000		0.92	0.90
		b. 100,000 to less than 300,000		0.84	0.90
		c. 300,000 to less than 500,000		0.83	0.91
		d. 500,000 to less than 1,000,000		0.88	0.93
		e. 1,000,000 to less than 5,000,000		0.83	0.94
		Total		0.86	0.91
	412 Specialised Food Retailing	a. 50,000 to less than 100,000		0.75	0.77
		b. 100,000 to less than 300,000		0.80	0.85
		c. 300,000 to less than 500,000		0.78	0.88
		d. 500,000 to less than 1,000,000		0.81	0.90

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All Mean	Median
		e. 1,000,000 to less than 5,000,000	0.82	0.92
		Total	0.79	0.87
	421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing	a. 50,000 to less than 100,000	0.71	0.74
		b. 100,000 to less than 300,000	0.74	0.80
		c. 300,000 to less than 500,000	0.81	0.85
		d. 500,000 to less than 1,000,000	0.81	0.87
		e. 1,000,000 to less than 5,000,000	0.79	0.86
		Total	0.75	0.82
	422 Electrical and Electronic Goods Retailing	a. 50,000 to less than 100,000	0.57	0.61
		b. 100,000 to less than 300,000	0.68	0.74
		c. 300,000 to less than 500,000	0.76	0.85
		d. 500,000 to less than 1,000,000	0.78	0.87
		e. 1,000,000 to less than 5,000,000	0.78	0.93
		Total	0.67	0.76
	423 Hardware, Building and Garden Supplies Retailing	a. 50,000 to less than 100,000	0.70	0.70
		b. 100,000 to less than 300,000	0.72	0.78
		c. 300,000 to less than 500,000	0.78	0.85
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.89	0.93
		Total	0.74	0.81
	424 Recreational Goods Retailing	a. 50,000 to less than 100,000	0.74	0.79
		b. 100,000 to less than 300,000	0.76	0.84
		c. 300,000 to less than 500,000	0.81	0.88
		d. 500,000 to less than 1,000,000	0.80	0.89
		e. 1,000,000 to less than 5,000,000	0.82	0.89
		Total	0.77	0.86
	425 Clothing, Footwear and Personal Accessory Retailing	a. 50,000 to less than 100,000	0.82	0.86
		b. 100,000 to less than 300,000	0.80	0.85
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.81	0.87
		e. 1,000,000 to less than 5,000,000	0.77	0.84
		Total	0.81	0.86
	426 Department Stores	Total	0.86	0.89
	427 Pharmaceutical and Other Store-Based Retailing	a. 50,000 to less than 100,000	0.76	0.73
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.82	0.86
		d. 500,000 to less than 1,000,000	0.93	0.92
		e. 1,000,000 to less than 5,000,000	0.93	0.95
		f. 5,000,000 or more	0.96	0.97
		Total	0.84	0.89
	431 Non-Store Retailing	a. 50,000 to less than 100,000	0.70	0.69
		b. 100,000 to less than 300,000	0.71	0.78
		c. 300,000 to less than 500,000	0.75	0.83
		d. 500,000 to less than 1,000,000	0.78	0.88
		e. 1,000,000 to less than 5,000,000	0.78	0.87
		Total	0.71	0.77
	432 Retail Commission-Based Buying and/or Selling	a. 50,000 to less than 100,000	0.51	0.42

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	
			Mean	Median
h.Accommodation and Food Services		b. 100,000 to less than 300,000	0.62	0.70
		c. 300,000 to less than 500,000	0.80	0.87
		d. 500,000 to less than 1,000,000	0.80	0.84
		e. 1,000,000 to less than 5,000,000	0.65	0.87
		Total	0.58	0.63
	440 Accommodation	a. 50,000 to less than 100,000	0.68	0.63
		b. 100,000 to less than 300,000	0.63	0.62
		c. 300,000 to less than 500,000	0.66	0.70
		d. 500,000 to less than 1,000,000	0.72	0.76
		e. 1,000,000 to less than 5,000,000	0.67	0.73
		Total	0.65	0.66
	451 Cafes, Restaurants and Takeaway Food Services	a. 50,000 to less than 100,000	0.81	0.82
		b. 100,000 to less than 300,000	0.76	0.80
		c. 300,000 to less than 500,000	0.77	0.82
		d. 500,000 to less than 1,000,000	0.78	0.81
		e. 1,000,000 to less than 5,000,000	0.77	0.82
		f. 5,000,000 or more	0.50	0.48
		Total	0.78	0.81
	452 Pubs, Taverns and Bars	a. 50,000 to less than 100,000	0.72	0.80
		b. 100,000 to less than 300,000	0.80	0.85
		c. 300,000 to less than 500,000	0.91	0.85
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.75	0.89
		Total	0.81	0.85
	453 Clubs (Hospitality)	a. 50,000 to less than 100,000	0.61	0.55
		b. 100,000 to less than 300,000	0.82	0.87
		Total	0.70	0.79
i.Transport, Postal and Warehousing	461 Road Freight Transport	a. 50,000 to less than 100,000	0.43	0.38
		b. 100,000 to less than 300,000	0.50	0.48
		c. 300,000 to less than 500,000	0.65	0.66
		d. 500,000 to less than 1,000,000	0.70	0.72
		e. 1,000,000 to less than 5,000,000	0.79	0.79
		Total	0.49	0.47
	462 Road Passenger Transport	a. 50,000 to less than 100,000	0.54	0.58
		b. 100,000 to less than 300,000	0.59	0.61
		c. 300,000 to less than 500,000	0.68	0.71
		d. 500,000 to less than 1,000,000	0.80	0.86
		e. 1,000,000 to less than 5,000,000	0.79	0.86
		Total	0.56	0.60
	481 Water Freight Transport	a. 50,000 to less than 100,000	0.80	0.30
		b. 100,000 to less than 300,000	0.52	0.48
		Total	0.66	0.55
	482 Water Passenger Transport	a. 50,000 to less than 100,000	0.59	0.55
		b. 100,000 to less than 300,000	0.42	0.41
		Total	0.52	0.50
	490 Air and Space Transport	a. 50,000 to less than 100,000	0.67	0.58
		b. 100,000 to less than 300,000	0.64	0.38

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.67	0.58
	501 Scenic and Sightseeing Transport	a. 50,000 to less than 100,000	0.60	0.61
		b. 100,000 to less than 300,000	0.58	0.60
		c. 300,000 to less than 500,000	0.55	0.68
		d. 500,000 to less than 1,000,000	0.70	0.81
		Total	0.59	0.62
	502 Pipeline and Other Transport	a. 50,000 to less than 100,000	0.44	0.37
		b. 100,000 to less than 300,000	0.46	0.41
		d. 500,000 to less than 1,000,000	0.60	0.65
		Total	0.47	0.41
	510 Postal and Courier Pick-up and Delivery Services	a. 50,000 to less than 100,000	0.34	0.29
		b. 100,000 to less than 300,000	0.47	0.44
		c. 300,000 to less than 500,000	0.66	0.75
		d. 500,000 to less than 1,000,000	0.69	0.79
		e. 1,000,000 to less than 5,000,000	0.64	0.59
		Total	0.39	0.33
	521 Water Transport Support Services	a. 50,000 to less than 100,000	0.42	0.23
		b. 100,000 to less than 300,000	0.38	0.28
		c. 300,000 to less than 500,000	0.57	0.55
		d. 500,000 to less than 1,000,000	0.54	0.56
		Total	0.42	0.32
	522 Airport Operations and Other Air Transport Support Services	a. 50,000 to less than 100,000	0.26	0.10
		b. 100,000 to less than 300,000	0.32	0.27
		Total	0.36	0.27
	529 Other Transport Support Services	a. 50,000 to less than 100,000	0.55	0.58
		b. 100,000 to less than 300,000	0.59	0.62
		c. 300,000 to less than 500,000	0.60	0.68
		d. 500,000 to less than 1,000,000	0.67	0.82
		e. 1,000,000 to less than 5,000,000	0.66	0.70
		Total	0.56	0.59
	530 Warehousing and Storage Services	a. 50,000 to less than 100,000	0.43	0.37
		b. 100,000 to less than 300,000	0.56	0.55
		c. 300,000 to less than 500,000	0.62	0.59
		d. 500,000 to less than 1,000,000	0.79	0.66
		Total	0.54	0.54
j.Information Media and Telecommunications	541 Newspaper, Periodical, Book and Directory Publishing	a. 50,000 to less than 100,000	0.45	0.45
		b. 100,000 to less than 300,000	0.53	0.53
		c. 300,000 to less than 500,000	0.56	0.64
		Total	0.50	0.49
	542 Software Publishing	a. 50,000 to less than 100,000	0.28	0.11
		b. 100,000 to less than 300,000	0.21	0.07
		Total	0.25	0.15
	551 Motion Picture and Video Activities	a. 50,000 to less than 100,000	0.37	0.28
		b. 100,000 to less than 300,000	0.40	0.35
		c. 300,000 to less than 500,000	0.64	0.63
		d. 500,000 to less than 1,000,000	1.00	0.65
		Total	181.96	0.32

Taxation Statistics 2009–10

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
	552 Sound Recording and Music Publishing	a. 50,000 to less than 100,000		0.34	0.24
		b. 100,000 to less than 300,000		0.91	0.35
		c. 300,000 to less than 500,000		0.70	0.68
		Total		0.58	0.32
	561 Radio Broadcasting	Total		0.21	0.04
	562 Television Broadcasting	a. 50,000 to less than 100,000		0.53	0.28
		b. 100,000 to less than 300,000		0.38	0.31
		Total		0.45	0.31
	570 Internet Publishing and Broadcasting	a. 50,000 to less than 100,000		0.40	0.31
		b. 100,000 to less than 300,000		0.35	0.34
		c. 300,000 to less than 500,000		0.66	0.69
		d. 500,000 to less than 1,000,000		0.86	0.88
		Total		0.42	0.35
	580 Telecommunications Services	a. 50,000 to less than 100,000		0.43	0.34
k. Financial and Insurance Services		b. 100,000 to less than 300,000		0.38	0.32
		Total		0.43	0.34
	591 Internet Service Providers and Web Search Portals	a. 50,000 to less than 100,000		0.67	0.58
		b. 100,000 to less than 300,000		0.58	0.65
		Total		0.63	0.65
	592 Data Processing, Web Hosting and Electronic Information Storage Services	a. 50,000 to less than 100,000		0.45	0.37
		b. 100,000 to less than 300,000		0.33	0.24
		Total		0.40	0.31
	601 Libraries and Archives	a. 50,000 to less than 100,000		0.44	0.31
		b. 100,000 to less than 300,000		0.36	0.22
		Total		0.43	0.36
	602 Other Information Services	Total		0.22	0.05
	622 Depository Financial Intermediation	a. 50,000 to less than 100,000		0.21	0.18
		b. 100,000 to less than 300,000		0.30	0.10
		Total		0.32	0.21
	623 Non-Depository Financing	a. 50,000 to less than 100,000		1.39	0.26
		b. 100,000 to less than 300,000		0.47	0.46
		Total		0.98	0.46
	624 Financial Asset Investing	a. 50,000 to less than 100,000		0.52	0.26
		b. 100,000 to less than 300,000		0.50	0.33
		c. 300,000 to less than 500,000		0.51	0.44
		d. 500,000 to less than 1,000,000		0.63	0.45
		e. 1,000,000 to less than 5,000,000		0.72	1.00
		f. 5,000,000 or more		0.70	0.97
		Total		0.55	0.39
	631 Life Insurance	a. 50,000 to less than 100,000		0.46	0.44
		b. 100,000 to less than 300,000		0.38	0.35
		Total		0.40	0.42
	632 Health and General Insurance	a. 50,000 to less than 100,000		0.35	0.27
		b. 100,000 to less than 300,000		0.34	0.26
		c. 300,000 to less than 500,000		0.47	0.27
		Total		0.37	0.29
	633 Superannuation Funds	Total		0.27	0.22

Taxation Statistics 2009–10
Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	
			Mean	Median
	641 Auxiliary Finance and Investment Services	a. 50,000 to less than 100,000	0.34	0.23
		b. 100,000 to less than 300,000	0.34	0.24
		c. 300,000 to less than 500,000	0.43	0.40
		d. 500,000 to less than 1,000,000	0.54	0.59
		e. 1,000,000 to less than 5,000,000	0.61	0.66
		Total	0.36	0.26
	642 Auxiliary Insurance Services	a. 50,000 to less than 100,000	0.32	0.25
		b. 100,000 to less than 300,000	0.33	0.26
		c. 300,000 to less than 500,000	0.47	0.42
		d. 500,000 to less than 1,000,000	0.68	0.69
		Total	0.35	0.27
l.Rental, Hiring and Real Estate Services	661 Motor Vehicle and Transport Equipment Rental and Hiring	a. 50,000 to less than 100,000	0.60	0.45
		b. 100,000 to less than 300,000	0.52	0.49
		c. 300,000 to less than 500,000	0.59	0.74
		d. 500,000 to less than 1,000,000	0.57	0.46
		e. 1,000,000 to less than 5,000,000	0.81	0.86
		Total	0.56	0.50
	663 Other Goods and Equipment Rental and Hiring	a. 50,000 to less than 100,000	0.50	0.44
		b. 100,000 to less than 300,000	0.57	0.56
		c. 300,000 to less than 500,000	0.63	0.67
		d. 500,000 to less than 1,000,000	0.83	0.75
		e. 1,000,000 to less than 5,000,000	0.80	0.86
		Total	0.56	0.53
	664 Non-Financial Intangible Assets (Except Copyrights) Leasing	a. 50,000 to less than 100,000	0.28	0.13
		b. 100,000 to less than 300,000	0.38	0.16
		c. 300,000 to less than 500,000	0.44	0.30
		Total	0.33	0.18
	671 Property Operators	a. 50,000 to less than 100,000	0.27	0.14
		b. 100,000 to less than 300,000	0.31	0.18
		c. 300,000 to less than 500,000	0.35	0.20
		d. 500,000 to less than 1,000,000	0.38	0.21
		e. 1,000,000 to less than 5,000,000	0.36	0.15
		f. 5,000,000 or more	0.44	0.15
		Total	0.30	0.16
	672 Real Estate Services	a. 50,000 to less than 100,000	0.42	0.28
		b. 100,000 to less than 300,000	0.41	0.35
		c. 300,000 to less than 500,000	0.52	0.55
		d. 500,000 to less than 1,000,000	0.61	0.62
		e. 1,000,000 to less than 5,000,000	0.55	0.62
		Total	0.44	0.35
m.Professional, Scientific and Technical Services	691 Scientific Research Services	a. 50,000 to less than 100,000	0.27	0.16
		b. 100,000 to less than 300,000	0.27	0.14
		c. 300,000 to less than 500,000	0.33	0.23
		d. 500,000 to less than 1,000,000	0.48	0.44
		Total	0.29	0.16
	692 Architectural, Engineering and Technical Services	a. 50,000 to less than 100,000	0.32	0.23
		b. 100,000 to less than 300,000	0.37	0.30

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			Mean	All	Median
		c. 300,000 to less than 500,000		0.55	0.58
		d. 500,000 to less than 1,000,000		0.67	0.74
		e. 1,000,000 to less than 5,000,000		0.65	0.76
		Total		0.36	0.28
	693 Legal and Accounting Services	a. 50,000 to less than 100,000		0.37	0.28
		b. 100,000 to less than 300,000		0.44	0.37
		c. 300,000 to less than 500,000		0.49	0.47
		d. 500,000 to less than 1,000,000		0.52	0.52
		e. 1,000,000 to less than 5,000,000		0.52	0.55
		f. 5,000,000 or more		0.66	0.72
		Total		0.44	0.38
	694 Advertising Services	a. 50,000 to less than 100,000		0.38	0.25
		b. 100,000 to less than 300,000		0.45	0.42
		c. 300,000 to less than 500,000		0.58	0.60
		d. 500,000 to less than 1,000,000		0.74	0.82
		e. 1,000,000 to less than 5,000,000		0.72	0.81
		Total		0.44	0.37
	695 Market Research and Statistical Services	a. 50,000 to less than 100,000		0.33	0.19
		b. 100,000 to less than 300,000		0.33	0.25
		c. 300,000 to less than 500,000		0.69	0.52
		d. 500,000 to less than 1,000,000		0.40	0.24
		Total		0.35	0.24
	696 Management and Related Consulting Services	a. 50,000 to less than 100,000		0.29	0.16
		b. 100,000 to less than 300,000		0.26	0.15
		c. 300,000 to less than 500,000		0.38	0.30
		d. 500,000 to less than 1,000,000		0.53	0.62
		e. 1,000,000 to less than 5,000,000		0.70	0.90
		Total		0.29	0.16
	697 Veterinary Services	a. 50,000 to less than 100,000		0.56	0.48
		b. 100,000 to less than 300,000		0.53	0.55
		c. 300,000 to less than 500,000		0.63	0.70
		d. 500,000 to less than 1,000,000		0.66	0.71
		e. 1,000,000 to less than 5,000,000		39.34	0.76
		Total		5.51	0.66
	699 Other Professional, Scientific and Technical Services	a. 50,000 to less than 100,000		0.48	0.41
		b. 100,000 to less than 300,000		0.48	0.43
		c. 300,000 to less than 500,000		0.63	0.66
		d. 500,000 to less than 1,000,000		0.68	0.70
		Total		0.49	0.43
	700 Computer System Design and Related Services	a. 50,000 to less than 100,000		0.28	0.16
		b. 100,000 to less than 300,000		0.28	0.11
		c. 300,000 to less than 500,000		0.52	0.59
		d. 500,000 to less than 1,000,000		0.68	0.77
		e. 1,000,000 to less than 5,000,000		0.81	0.90
		Total		0.30	0.15
n.Administrative and Support Services	721 Employment Services	a. 50,000 to less than 100,000		0.45	0.33
		b. 100,000 to less than 300,000		0.45	0.42

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio	
			All	
			Mean	Median
		c. 300,000 to less than 500,000	0.78	0.76
		d. 500,000 to less than 1,000,000	0.70	0.77
		e. 1,000,000 to less than 5,000,000	0.80	0.80
		Total	0.49	0.43
	722 Travel Agency and Tour Arrangement Services	a. 50,000 to less than 100,000	0.63	0.47
		b. 100,000 to less than 300,000	0.68	0.67
		c. 300,000 to less than 500,000	0.68	0.66
		d. 500,000 to less than 1,000,000	1.23	0.92
		e. 1,000,000 to less than 5,000,000	0.69	0.93
		Total	0.72	0.68
	729 Other Administrative Services	a. 50,000 to less than 100,000	0.37	0.23
		b. 100,000 to less than 300,000	0.48	0.45
		c. 300,000 to less than 500,000	0.66	0.74
		d. 500,000 to less than 1,000,000	0.66	0.76
		e. 1,000,000 to less than 5,000,000	0.79	0.87
		Total	0.45	0.37
	731 Building Cleaning, Pest Control and Gardening Services	a. 50,000 to less than 100,000	0.43	0.39
		b. 100,000 to less than 300,000	0.51	0.50
		c. 300,000 to less than 500,000	0.63	0.65
		d. 500,000 to less than 1,000,000	0.69	0.73
		e. 1,000,000 to less than 5,000,000	0.61	0.67
		Total	0.48	0.46
	732 Packaging Services	a. 50,000 to less than 100,000	0.45	0.36
		b. 100,000 to less than 300,000	0.49	0.34
		c. 300,000 to less than 500,000	0.68	0.63
		Total	0.51	0.44
	o.Public Administration and Safety	751 Central Government Administration	Total	0.15
753 Local Government Administration		a. 50,000 to less than 100,000	0.30	0.18
		b. 100,000 to less than 300,000	0.36	0.27
		Total	0.35	0.27
754 Justice		a. 50,000 to less than 100,000	0.26	0.10
		b. 100,000 to less than 300,000	0.28	0.10
		Total	0.27	0.11
755 Government Representation		a. 50,000 to less than 100,000	0.12	0.07
		b. 100,000 to less than 300,000	0.25	0.04
		Total	0.20	0.11
760 Defence		Total	0.33	0.06
771 Public Order and Safety Services		a. 50,000 to less than 100,000	0.44	0.41
		b. 100,000 to less than 300,000	0.55	0.56
		c. 300,000 to less than 500,000	0.66	0.64
		d. 500,000 to less than 1,000,000	0.75	0.75
	e. 1,000,000 to less than 5,000,000	0.75	0.74	
	Total	0.51	0.52	
772 Regulatory Services	a. 50,000 to less than 100,000	0.32	0.24	
	b. 100,000 to less than 300,000	0.28	0.18	
	Total	0.33	0.26	
p.Education and Training	801 Preschool Education	a. 50,000 to less than 100,000	0.61	0.46

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			Mean	All Median	
		b. 100,000 to less than 300,000		0.70	0.64
		c. 300,000 to less than 500,000		0.72	0.69
		d. 500,000 to less than 1,000,000		0.97	0.86
		Total		0.70	0.65
	802 School Education	a. 50,000 to less than 100,000		0.37	0.29
		b. 100,000 to less than 300,000		0.45	0.54
		Total		0.39	0.42
	810 Tertiary Education	a. 50,000 to less than 100,000		0.36	0.28
		b. 100,000 to less than 300,000		0.39	0.30
		c. 300,000 to less than 500,000		0.66	0.50
		d. 500,000 to less than 1,000,000		0.60	0.65
		e. 1,000,000 to less than 5,000,000		0.82	0.94
		Total		0.39	0.30
	821 Adult, Community and Other Education	a. 50,000 to less than 100,000		0.50	0.46
		b. 100,000 to less than 300,000		0.55	0.57
		c. 300,000 to less than 500,000		0.69	0.69
		d. 500,000 to less than 1,000,000		0.73	0.78
		e. 1,000,000 to less than 5,000,000		0.64	0.70
		Total		0.54	0.53
	822 Educational Support Services	a. 50,000 to less than 100,000		0.33	0.15
		b. 100,000 to less than 300,000		0.40	0.30
		Total		0.38	0.28
q. Health Care and Social Assistance	840 Hospitals	a. 50,000 to less than 100,000		0.38	0.24
		b. 100,000 to less than 300,000		0.34	0.33
		c. 300,000 to less than 500,000		0.36	0.35
		d. 500,000 to less than 1,000,000		0.36	0.37
		e. 1,000,000 to less than 5,000,000		0.42	0.36
		Total		0.36	0.32
	851 Medical Services	a. 50,000 to less than 100,000		0.45	0.32
		b. 100,000 to less than 300,000		0.40	0.36
		c. 300,000 to less than 500,000		0.40	0.41
		d. 500,000 to less than 1,000,000		0.40	0.39
		e. 1,000,000 to less than 5,000,000		0.41	0.36
		f. 5,000,000 or more		0.43	0.26
		Total		0.41	0.38
	852 Pathology and Diagnostic Imaging Services	a. 50,000 to less than 100,000		0.42	0.17
		b. 100,000 to less than 300,000		0.39	0.22
		c. 300,000 to less than 500,000		0.45	0.31
		d. 500,000 to less than 1,000,000		0.46	0.52
		e. 1,000,000 to less than 5,000,000		0.60	0.83
		f. 5,000,000 or more		0.56	0.62
		Total		0.43	0.28
	853 Allied Health Services	a. 50,000 to less than 100,000		0.41	0.35
		b. 100,000 to less than 300,000		0.46	0.44
		c. 300,000 to less than 500,000		0.59	0.60
		d. 500,000 to less than 1,000,000		0.61	0.63
		e. 1,000,000 to less than 5,000,000		0.62	0.65

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Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			Mean	All	Median
		f. 5,000,000 or more		0.70	0.82
		Total		0.48	0.47
	859 Other Health Care Services	a. 50,000 to less than 100,000		0.37	0.35
		b. 100,000 to less than 300,000		0.40	0.32
		c. 300,000 to less than 500,000		0.40	0.36
		Total		0.39	0.38
	860 Residential Care Services	a. 50,000 to less than 100,000		0.52	0.43
		b. 100,000 to less than 300,000		0.41	0.31
		c. 300,000 to less than 500,000		0.62	0.68
		d. 500,000 to less than 1,000,000		0.50	0.45
		Total		0.50	0.50
	871 Child Care Services	a. 50,000 to less than 100,000		0.49	0.44
		b. 100,000 to less than 300,000		0.68	0.67
		c. 300,000 to less than 500,000		0.78	0.77
		d. 500,000 to less than 1,000,000		0.79	0.75
	879 Other Social Assistance Services	e. 1,000,000 to less than 5,000,000		0.60	0.45
		Total		0.56	0.51
		a. 50,000 to less than 100,000		0.33	0.27
		b. 100,000 to less than 300,000		0.36	0.28
		c. 300,000 to less than 500,000		0.53	0.50
		d. 500,000 to less than 1,000,000		0.42	0.42
		Total		0.36	0.29
r.Arts and Recreation Services	891 Museum Operation	a. 50,000 to less than 100,000		0.43	0.39
		b. 100,000 to less than 300,000		0.54	0.47
		Total		0.46	0.47
	892 Parks and Gardens Operations	a. 50,000 to less than 100,000		0.49	0.39
		b. 100,000 to less than 300,000		0.67	0.71
		Total		0.61	0.66
	900 Creative and Performing Arts Activities	a. 50,000 to less than 100,000		0.43	0.34
		b. 100,000 to less than 300,000		0.44	0.41
		c. 300,000 to less than 500,000		0.54	0.56
		d. 500,000 to less than 1,000,000		0.58	0.68
	911 Sports and Physical Recreation Activities	e. 1,000,000 to less than 5,000,000		0.49	0.60
		Total		0.44	0.38
		a. 50,000 to less than 100,000		0.52	0.42
		b. 100,000 to less than 300,000		0.54	0.51
		c. 300,000 to less than 500,000		0.62	0.70
		d. 500,000 to less than 1,000,000		0.69	0.77
	912 Horse and Dog Racing Activities	e. 1,000,000 to less than 5,000,000		0.51	0.48
		Total		0.54	0.50
		a. 50,000 to less than 100,000		0.86	0.82
		b. 100,000 to less than 300,000		0.81	0.81
	913 Amusement and Other Recreation Activities	c. 300,000 to less than 500,000		0.83	0.81
		d. 500,000 to less than 1,000,000		0.91	0.88
		e. 1,000,000 to less than 5,000,000		0.80	0.92
		Total		0.84	0.82
		a. 50,000 to less than 100,000		0.58	0.57

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			Mean	All	Median
	920 Gambling Activities	b. 100,000 to less than 300,000		0.62	0.58
		c. 300,000 to less than 500,000		0.64	0.65
		d. 500,000 to less than 1,000,000		0.68	0.75
		Total		0.62	0.59
		a. 50,000 to less than 100,000		0.67	0.43
		b. 100,000 to less than 300,000		0.56	0.51
		c. 300,000 to less than 500,000		0.65	0.65
		d. 500,000 to less than 1,000,000		0.65	0.73
		e. 1,000,000 to less than 5,000,000		0.45	0.11
		Total		0.60	0.52
s.Other Services	941 Automotive Repair and Maintenance	a. 50,000 to less than 100,000		0.55	0.55
		b. 100,000 to less than 300,000		0.64	0.68
		c. 300,000 to less than 500,000		0.75	0.79
		d. 500,000 to less than 1,000,000		0.78	0.82
		e. 1,000,000 to less than 5,000,000		0.78	0.86
		Total		0.63	0.68
	942 Machinery and Equipment Repair and Maintenance	a. 50,000 to less than 100,000		0.45	0.41
		b. 100,000 to less than 300,000		0.54	0.57
		c. 300,000 to less than 500,000		0.70	0.73
		d. 500,000 to less than 1,000,000		0.72	0.79
		e. 1,000,000 to less than 5,000,000		0.74	0.88
		Total		0.52	0.54
	949 Other Repair and Maintenance	a. 50,000 to less than 100,000		0.52	0.49
		b. 100,000 to less than 300,000		0.59	0.62
		c. 300,000 to less than 500,000		0.74	0.76
		d. 500,000 to less than 1,000,000		0.74	0.81
		Total		0.58	0.59
	951 Personal Care Services	a. 50,000 to less than 100,000		0.70	0.65
		b. 100,000 to less than 300,000		0.73	0.73
		c. 300,000 to less than 500,000		0.76	0.77
		d. 500,000 to less than 1,000,000		0.75	0.77
		e. 1,000,000 to less than 5,000,000		0.76	0.79
		Total		0.72	0.72
	952 Funeral, Crematorium and Cemetery Services	a. 50,000 to less than 100,000		0.28	0.16
		b. 100,000 to less than 300,000		0.63	0.62
		c. 300,000 to less than 500,000		0.77	0.74
		d. 500,000 to less than 1,000,000		0.36	0.22
		Total		0.53	0.58
	953 Other Personal Services	a. 50,000 to less than 100,000		0.53	0.48
		b. 100,000 to less than 300,000		0.59	0.60
		c. 300,000 to less than 500,000		0.66	0.71
		d. 500,000 to less than 1,000,000		0.62	0.64
		e. 1,000,000 to less than 5,000,000		0.76	0.78
		Total		0.57	0.56
	954 Religious Services	a. 50,000 to less than 100,000		0.42	0.15
		b. 100,000 to less than 300,000		0.48	0.46
		Total		0.45	0.35

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.
* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry groups	Level of sales	Expenses to sales ratio		
			All		
			Mean	Median	
	955 Civic, Professional and Other Interest Group Services	a. 50,000 to less than 100,000	0.37		0.31
		b. 100,000 to less than 300,000	0.45		0.39
		c. 300,000 to less than 500,000	0.50		0.49
		d. 500,000 to less than 1,000,000	0.50		0.48
		e. 1,000,000 to less than 5,000,000	0.53		0.43
		Total	0.43		0.38
	960 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use	a. 50,000 to less than 100,000	0.54		0.23
		b. 100,000 to less than 300,000	0.44		0.43
		Total	0.44		0.26

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.03		0.03	0.04		0.38	0.28		0.24	0.23	
0.02	0.03		0.03	0.04		0.23	0.18		0.19	0.15	
0.02	0.03		0.03	0.04		0.19	0.16		0.19	0.16	
0.03	0.03		0.03	0.03		0.19	0.13		0.20	0.13	
0.02	0.03		0.03	0.04		0.23	0.18		0.20	0.16	
-0.03	-0.04		-0.03	-0.04		0.31	0.21		0.21	0.17	
-0.03	-0.04		-0.03	-0.04		0.23	0.16		0.17	0.15	
-0.04	-0.04		-0.03	-0.04		0.20	0.15		0.17	0.14	
-0.03	-0.05		-0.02	-0.04		0.15	0.09		0.14	0.09	
-0.03	-0.02		-0.02	-0.02		0.11	0.03		0.12	0.05	
-0.03	-0.04		-0.03	-0.04		0.20	0.16		0.16	0.15	
-0.04	-0.04		-0.02	-0.02		0.37	0.30		0.26	0.22	
-0.02	-0.03		n.a.	-0.01		0.26	0.21		0.21	0.17	
-0.02	-0.03		-0.01	-0.02		0.18	0.12		0.15	0.10	
-0.02	-0.02		-0.01	-0.02		0.21	0.18		0.18	0.13	
n.a.	-0.01		n.a.	0.00		0.16	0.11		0.15	0.11	
-0.03	-0.03		-0.01	-0.01		0.26	0.21		0.20	0.17	
n.a.	0.02		0.02	0.03		0.41	0.29		0.26	0.20	
0.01	0.02		0.03	0.03		0.19	0.14		0.14	0.11	
0.02	0.02		0.02	0.03		0.12	0.08		0.11	0.08	
0.02	0.02		0.02	0.02		0.10	0.07		0.09	0.07	
0.01	0.01		0.02	0.02		0.08	0.06		0.07	0.06	
0.01	0.00		0.03	0.01		0.12	0.04		0.11	0.03	
0.01	0.02		0.02	0.03		0.17	0.11		0.12	0.10	
n.a.	0.02		0.02	0.03		0.30	0.23		n.a.	n.a.	
0.02	0.03		0.03	0.03		0.12	0.11		0.11	0.11	
0.02	0.02		0.02	0.03		0.16	0.10		0.14	0.09	
0.01	0.02		0.02	0.02		0.10	0.09		0.08	0.07	
n.a.	n.a.		n.a.	0.00		0.13	0.10		0.14	0.10	
0.01	0.02		0.02	0.03		0.14	0.10		0.12	0.10	
0.01	0.02		0.02	0.03		0.58	0.27		0.24	0.26	
0.02	0.02		0.03	0.03		0.17	0.14		0.13	0.13	
0.01	0.02		0.02	0.02		0.09	0.08		0.09	0.08	
0.02	0.02		0.02	0.02		0.08	0.07		0.08	0.07	
0.01	0.01		0.02	0.02		0.08	0.07		0.08	0.08	
0.01	0.02		0.02	0.02		0.13	0.09		0.10	0.08	
n.a.	0.03		0.03	0.04		n.a.	n.a.		n.a.	n.a.	
0.01	0.03		0.03	0.05		0.22	0.17		0.22	0.17	
n.a.	0.02		0.02	0.03		0.15	0.11		0.14	0.11	
0.01	-0.01		0.02	-0.01		n.a.	n.a.		n.a.	n.a.	
0.01	0.03		0.03	0.04		0.21	0.17		0.21	0.17	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
n.a.	0.00	0.02	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.00	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
-0.04	-0.01	0.01	0.02	0.02	0.51	0.39	n.a.	n.a.	n.a.
-0.02	n.a.	0.01	0.02	0.02	0.19	0.16	0.17	0.14	0.14
-0.02	0.01	0.01	0.02	0.02	0.21	0.14	0.15	0.13	0.13
-0.03	0.00	0.02	0.01	0.01	0.19	0.11	0.13	0.08	0.08
0.01	0.03	0.03	0.03	0.03	0.17	0.15	0.17	0.15	0.15
-0.02	0.00	0.01	0.02	0.02	0.24	0.16	0.16	0.14	0.14
-0.01	-0.02	n.a.	-0.01	-0.01	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	n.a.	0.01	n.a.	n.a.	0.41	0.16	0.15	0.16	0.16
n.a.	-0.02	-0.01	-0.04	-0.04	0.22	0.14	n.a.	n.a.	n.a.
-0.01	-0.01	-0.01	-0.01	-0.01	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	-0.01	n.a.	-0.01	-0.01	0.28	0.16	0.19	0.16	0.16
0.02	0.04	0.04	0.05	0.05	0.36	0.19	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.05	0.05	0.20	0.19	0.17	0.16	0.16
0.04	0.04	0.04	0.04	0.04	0.16	0.10	0.16	0.09	0.09
0.03	0.03	0.03	0.04	0.04	0.18	0.17	0.17	0.16	0.16
n.a.	0.00	0.01	0.00	0.00	0.15	0.11	0.15	0.11	0.11
0.03	0.04	0.04	0.05	0.05	0.20	0.16	0.16	0.14	0.14
-0.02	-0.03	-0.01	-0.02	-0.02	0.43	0.28	0.39	0.28	0.28
-0.01	-0.02	-0.01	-0.02	-0.02	0.21	0.16	0.21	0.16	0.16
-0.01	-0.02	-0.01	-0.01	-0.01	0.18	0.12	0.19	0.12	0.12
n.a.	-0.01	n.a.	-0.01	-0.01	0.11	0.08	0.11	0.08	0.08
n.a.	-0.03	n.a.	-0.03	-0.03	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.02	-0.01	-0.02	-0.02	0.21	0.16	0.21	0.16	0.16
0.03	0.04	0.03	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.14	0.09	0.14	0.09	0.09
0.03	0.03	0.03	0.03	0.03	0.12	0.07	0.12	0.07	0.07
0.03	0.04	0.03	0.04	0.04	0.14	0.10	0.13	0.10	0.10
0.03	0.05	0.04	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.06	0.05	0.06	0.06	0.29	0.22	0.28	0.22	0.22
0.03	0.04	0.04	0.04	0.04	0.26	0.19	0.26	0.19	0.19
0.04	0.02	0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.05	0.04	0.06	0.06	0.29	0.25	0.29	0.22	0.22
0.03	0.04	0.03	0.04	0.04	0.36	0.28	0.32	0.27	0.27
0.03	0.03	0.03	0.04	0.04	0.27	0.17	0.26	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.26	0.17	0.25	0.17	0.17
0.03	0.02	0.03	0.02	0.02	0.33	0.20	0.33	0.20	0.20
0.03	0.02	0.03	0.02	0.02	0.25	0.10	0.24	0.10	0.10
0.03	0.03	0.03	0.04	0.04	0.28	0.19	0.28	0.18	0.18
0.04	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.07	0.07	0.07	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.06	0.06	0.06	0.06	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.01	0.08	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.07	0.05	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.03	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.06	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.06	0.07		0.06	0.06	0.08	n.a.	n.a.		n.a.	n.a.	
0.05	0.04		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.05	0.02		0.05	0.02		n.a.	n.a.		n.a.	n.a.	
0.02	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.05		0.12	0.11		0.12	0.08	
0.05	0.05		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.07		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.07	0.08		0.07	0.08		n.a.	n.a.		n.a.	n.a.	
0.06	0.07		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.06	0.07		0.06	0.07		0.13	0.08		0.13	0.06	
0.02	0.04		0.02	0.04		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.02	0.03		0.20	0.15		0.23	0.15	
-0.04	-0.04		-0.04	-0.04		n.a.	n.a.		n.a.	n.a.	
n.a.	-0.01		n.a.	-0.01		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.02		-0.02	-0.02		n.a.	n.a.		n.a.	n.a.	
0.01	-0.03		0.01	-0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.01		0.02	0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.01		0.02	0.03		0.17	0.10		0.12	0.10	
n.a.	-0.02		n.a.	-0.02		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.03		-0.02	-0.03		0.22	0.14		0.23	0.14	
-0.01	-0.02		-0.01	-0.02		0.21	0.15		0.20	0.15	
-0.02	-0.01		0.01	0.00		n.a.	n.a.		n.a.	n.a.	
0.02	-0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.01	-0.03		-0.01	-0.03		0.18	0.15		n.a.	n.a.	
0.01	0.01		0.01	0.01		0.26	0.18		0.22	0.18	
0.01	0.01		0.01	0.01		0.17	0.15		0.16	0.15	
0.02	0.01		0.02	0.01		0.20	0.18		0.20	0.18	
0.01	0.01		0.02	0.02		0.26	0.26		0.26	0.26	
0.02	0.02		0.02	0.02		0.23	0.23		0.23	0.23	
0.01	0.01		0.02	0.01		0.20	0.18		0.19	0.17	
0.02	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.02		0.16	0.16		0.16	0.16	
0.02	0.03		0.03	0.03		0.19	0.16		0.19	0.16	
n.a.	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.01	0.01		0.23	0.12		0.19	0.12	
0.01	0.00		0.01	0.00		0.15	0.14		0.16	0.14	
0.01	-0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.01	0.01		0.18	0.12		0.17	0.12	
0.01	0.02		0.03	0.04		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.03		0.27	0.23		0.24	0.21	
n.a.	-0.01		0.02	0.00		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio					Wages to sales ratio				
All			Profitable		All			Profitable	
Mean	Median		Mean	Median	Mean	Median		Mean	Median
n.a.	0.01	0.01	0.03	0.03	0.16	0.13	n.a.	n.a.	n.a.
0.01	0.02		0.03	0.03	0.23	0.17	0.17	0.15	
0.04	0.02		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03		0.04	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03		0.04	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04		0.03	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.03	0.14	0.13	0.13	0.11	
0.04	0.04		0.04	0.03	0.19	0.12	0.16	0.10	
0.03	0.04		0.03	0.04	0.16	0.13	0.14	0.12	
0.03	0.03		0.04	0.04	0.24	0.17	0.21	0.15	
0.03	0.03		0.03	0.03	0.19	0.16	0.19	0.15	
0.02	0.02		0.03	0.02	0.15	0.13	0.15	0.13	
0.03	0.02		0.03	0.02	0.20	0.17	0.20	0.16	
0.03	0.03		0.03	0.03	0.18	0.16	0.18	0.15	
0.05	0.04		0.05	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.01		n.a.	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.04	0.31	0.27	0.31	0.23	
0.03	0.03		0.03	0.03	0.22	0.17	0.21	0.17	
0.03	0.03		0.03	0.03	0.16	0.14	0.16	0.13	
0.03	0.03		0.03	0.02	0.17	0.13	0.16	0.12	
0.02	0.02		0.02	0.02	0.11	0.11	0.11	0.11	
0.03	0.03		0.03	0.03	0.21	0.18	0.20	0.17	
0.03	0.03		0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03		0.03	0.03	0.19	0.17	0.19	0.17	
0.03	0.02		0.04	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01		n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03		0.03	0.03	0.18	0.17	0.19	0.17	
0.04	0.04		0.04	0.04	0.24	0.14	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.03	0.18	0.16	0.17	0.14	
0.03	0.03		0.03	0.03	0.16	0.16	0.15	0.16	
0.03	0.03		0.03	0.03	0.16	0.16	0.16	0.12	
0.02	0.02		0.02	0.02	0.16	0.12	0.17	0.12	
0.03	0.03		0.03	0.03	0.17	0.16	0.16	0.15	
0.05	0.04		0.05	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03		0.04	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.04	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.04	0.03	0.23	0.15	0.23	0.15	
0.03	0.03		0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.03	0.19	0.16	0.17	0.15	
0.03	0.03		0.03	0.03	0.20	0.19	0.19	0.16	
0.03	0.02		0.03	0.02	0.20	0.16	0.19	0.16	
0.03	0.03		0.03	0.03	0.16	0.11	0.16	0.11	
0.03	0.03		0.03	0.03	0.19	0.18	0.18	0.16	
0.04	0.00		0.05	0.00	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04		0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04		0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.05		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.03	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	
0.03	0.01		0.04	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.02		0.04	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.00		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.23	0.16		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.18	0.16		0.16	0.14	
0.01	0.01		0.01	0.01		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.18	0.13		0.18	0.13	
0.03	0.02		0.03	0.02		0.21	0.21		0.21	0.21	
0.03	0.04		0.04	0.04		0.21	0.19		0.20	0.19	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.04		0.16	0.16		0.15	0.16	
0.04	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.04		0.17	0.15		0.15	0.14	
0.04	0.03		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.04		0.17	0.13		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.19	0.13		0.20	0.12	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.23	0.19		0.22	0.18	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		0.22	0.20		0.21	0.19	
0.04	0.04		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.18	0.17		0.16	0.15	
0.03	0.02		0.03	0.02		0.16	0.14		0.17	0.14	
0.03	0.03		0.04	0.04		0.20	0.18		0.18	0.15	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.17	0.13		0.14	0.12	
0.02	0.01		0.02	0.02		0.18	0.19		n.a.	n.a.	
0.02	0.02		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.18	0.15		0.15	0.14	
0.05	0.05		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		0.25	0.16		0.23	0.16	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.10	0.07		0.10	0.07	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.04		0.04	0.04	0.04	0.20	0.19		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.20	0.17		0.19	0.17	
0.03	0.03		0.03	0.03		0.15	0.13		0.13	0.11	
0.03	0.02		0.03	0.03		0.17	0.13		0.18	0.13	
0.03	0.03		0.03	0.03		0.20	0.15		0.20	0.15	
0.03	0.03		0.04	0.03		0.18	0.15		0.17	0.14	
0.06	0.07		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		0.18	0.14		0.17	0.13	
0.03	0.03		0.03	0.03		0.21	0.17		0.17	0.12	
0.04	0.03		0.04	0.03		0.17	0.14		0.17	0.14	
0.05	0.06		0.06	0.06		0.21	0.17		0.18	0.15	
0.05	0.05		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.14	0.13		0.13	0.12	
0.02	0.03		0.03	0.03		0.17	0.15		0.17	0.13	
0.02	0.02		0.02	0.02		0.18	0.16		0.15	0.15	
0.04	0.04		0.04	0.04		0.18	0.15		0.17	0.15	
0.05	0.05		0.05	0.05		0.22	0.20		0.22	0.20	
0.04	0.04		0.04	0.04		0.19	0.17		0.18	0.15	
0.04	0.04		0.04	0.04		0.18	0.17		0.18	0.16	
0.02	0.02		0.02	0.02		0.18	0.17		0.18	0.16	
0.03	0.02		0.03	0.02		0.22	0.20		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.19	0.17		0.18	0.17	
0.04	0.04		0.04	0.04		0.31	0.17		n.a.	n.a.	
0.03	0.02		0.03	0.03		0.20	0.16		0.19	0.14	
0.03	0.03		0.03	0.03		0.15	0.13		0.15	0.12	
0.02	0.02		0.02	0.02		0.19	0.18		0.18	0.18	
0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.18	0.17		0.17	0.14	
0.04	0.05		0.05	0.06		0.39	0.26		0.33	0.26	
0.04	0.04		0.04	0.04		0.18	0.17		0.17	0.16	
0.02	0.03		0.03	0.03		0.24	0.16		0.21	0.16	
0.02	0.01		0.02	0.02		0.15	0.07		0.15	0.07	
0.04	0.04		0.04	0.04		0.22	0.18		0.19	0.17	
n.a.	-0.01		0.01	0.00		0.41	0.27		n.a.	n.a.	
-0.01	-0.02		-0.01	-0.02		0.17	0.14		0.17	0.14	
-0.02	-0.02		-0.02	-0.02		0.18	0.16		0.17	0.16	
-0.01	-0.02		-0.01	-0.03		0.20	0.21		0.19	0.21	
n.a.	-0.02		n.a.	-0.02		0.20	0.17		0.18	0.17	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		0.12	0.09		0.12	0.09	
0.02	0.02		0.02	0.03		0.10	0.11		0.10	0.11	
0.03	0.03		0.04	0.03		0.14	0.13		0.14	0.13	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.14	0.11		0.14	0.11	
0.04	0.04		0.04	0.04		0.19	0.13		0.16	0.13	
0.04	0.03		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.01		0.03	0.01		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.03		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.04		0.14	0.11		0.14	0.11	
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.20	0.16		0.19	0.16	
0.02	0.02		0.02	0.02		0.14	0.10		0.14	0.10	
0.03	0.03		0.03	0.03		0.21	0.21		0.21	0.21	
0.03	0.04		0.04	0.04		0.18	0.15		0.18	0.16	
0.03	0.03		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		0.18	0.14		n.a.	n.a.	
0.02	0.02		0.02	0.02		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.15	0.13		0.13	0.12	
0.04	0.04		0.04	0.04		0.23	0.19		0.24	0.19	
0.03	0.03		0.03	0.03		0.20	0.17		0.17	0.15	
0.03	0.03		0.03	0.03		0.23	0.20		0.22	0.18	
0.03	0.03		0.03	0.03		0.17	0.15		0.17	0.15	
0.01	0.02		0.01	0.02		0.14	0.10		0.14	0.10	
0.03	0.03		0.04	0.04		0.20	0.18		0.19	0.17	
0.03	0.04		0.04	0.04		0.34	0.19		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.20	0.15		0.20	0.15	
0.03	0.03		0.03	0.03		0.12	0.11		0.13	0.12	
0.03	0.03		0.03	0.03		0.16	0.16		0.16	0.16	
0.01	0.01		n.a.	n.a.		0.12	0.06		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.18	0.14		0.18	0.15	
n.a.	0.00		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.06	0.05		0.06	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.05	0.04		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.05	0.04		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.16	0.13		0.16	0.13	
0.03	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.22	0.18		0.22	0.18	
0.02	0.03		0.03	0.03		0.15	0.15		0.15	0.15	
0.01	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.18	0.17		0.18	0.16	
0.04	0.04		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.18	0.15		0.19	0.17	
0.03	0.02		0.03	0.03		0.12	0.11		0.12	0.11	
0.02	0.02		0.02	0.02		0.15	0.12		0.16	0.12	
0.03	0.04		0.04	0.04		0.16	0.15		0.16	0.15	
0.04	0.05		0.05	0.05		0.29	0.22		0.24	0.22	
0.04	0.04		0.04	0.04		0.18	0.15		0.18	0.15	
0.02	0.02		0.03	0.03		0.14	0.12		0.14	0.12	
0.02	0.02		0.02	0.02		0.10	0.07		0.09	0.07	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.01		0.02	0.02	0.02	0.07	0.05		0.07	0.05	0.05
0.02	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.15	0.12		0.14	0.12	
0.05	0.06		0.05	0.06		0.27	0.22		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.17	0.14		0.17	0.14	
0.02	0.03		0.02	0.03		0.16	0.15		0.15	0.11	
0.02	0.02		0.02	0.02		0.09	0.06		0.08	0.05	
0.01	0.01		0.02	0.01		0.06	0.03		0.07	0.03	
0.04	0.04		0.05	0.05		0.14	0.12		0.14	0.11	
0.05	0.06		0.05	0.06		0.24	0.19		0.23	0.19	
0.04	0.04		0.05	0.05		0.19	0.15		0.18	0.15	
0.03	0.03		0.04	0.03		0.15	0.12		0.15	0.12	
0.03	0.02		0.03	0.03		0.14	0.10		0.14	0.10	
0.02	0.01		0.02	0.01		0.19	0.16		0.20	0.16	
0.05	0.05		0.05	0.05		0.17	0.14		0.17	0.14	
0.03	0.05		0.04	0.05		0.26	0.22		0.26	0.22	
0.04	0.04		0.04	0.04		0.16	0.15		0.15	0.15	
0.03	0.03		0.03	0.03		0.17	0.13		0.15	0.12	
0.03	0.03		0.03	0.03		0.14	0.14		0.14	0.14	
0.03	0.02		0.03	0.03		0.22	0.18		0.19	0.18	
0.03	0.00		0.03	0.00		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.17	0.14		0.16	0.14	
0.05	0.06		0.06	0.06		0.29	0.24		0.28	0.24	
0.05	0.05		0.05	0.05		0.20	0.17		0.20	0.17	
0.04	0.03		0.04	0.04		0.18	0.15		0.18	0.15	
0.03	0.03		0.03	0.03		0.16	0.14		0.16	0.13	
0.02	0.02		0.02	0.02		0.13	0.10		0.13	0.10	
0.05	0.05		0.05	0.05		0.20	0.17		0.20	0.17	
0.04	0.05		0.05	0.05		0.28	0.25		0.28	0.24	
0.04	0.04		0.04	0.04		0.16	0.14		0.15	0.14	
0.03	0.03		0.03	0.03		0.14	0.13		0.14	0.12	
0.03	0.03		0.03	0.03		0.15	0.13		0.15	0.13	
0.03	0.03		0.03	0.03		0.15	0.13		0.15	0.13	
0.04	0.04		0.04	0.04		0.16	0.14		0.16	0.14	
0.05	0.06		0.05	0.06		0.28	0.25		0.26	0.23	
0.04	0.05		0.05	0.05		0.20	0.17		0.19	0.17	
0.03	0.03		0.04	0.03		0.16	0.13		0.16	0.13	
0.03	0.02		0.03	0.03		0.14	0.10		0.14	0.10	
0.02	0.02		0.02	0.02		0.10	0.06		0.10	0.06	
0.05	0.05		0.05	0.05		0.19	0.17		0.19	0.16	
0.04	0.05		0.05	0.05		0.30	0.25		0.27	0.24	
0.04	0.04		0.04	0.04		0.18	0.16		0.18	0.16	
0.03	0.03		0.03	0.03		0.16	0.14		0.16	0.14	
0.03	0.03		0.03	0.03		0.16	0.13		0.15	0.12	
0.02	0.01		0.02	0.01		0.15	0.09		0.14	0.08	
0.04	0.04		0.04	0.04		0.19	0.16		0.18	0.16	
0.02	0.03		0.03	0.04		0.50	0.32		0.27	0.22	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.01		0.02	0.02		0.03	0.19		0.16	0.18		0.16
0.02		0.02	0.03		0.02	0.14		0.13	0.14		0.09
0.01		0.01	0.01		0.01	0.14		0.10	0.14		0.09
0.02		0.01	0.02		0.01	0.08		0.04	0.09		0.02
0.01		0.02	0.02		0.03	0.20		0.15	0.16		0.13
0.03		0.04	0.04		0.04	n.a.		n.a.	n.a.		n.a.
0.03		0.03	0.03		0.03	0.17		0.14	0.17		0.14
0.02		0.01	0.02		0.01	0.11		0.07	0.10		0.07
0.01		0.01	0.01		0.01	0.06		0.03	0.07		0.03
n.a.		0.01	0.02		0.01	0.08		0.05	0.10		0.05
0.03		0.03	0.03		0.03	0.13		0.10	0.13		0.10
0.02		0.03	0.03		0.03	n.a.		n.a.	n.a.		n.a.
0.03		0.03	0.03		0.03	0.16		0.13	0.14		0.12
0.02		0.01	0.02		0.02	0.12		0.08	0.10		0.07
0.01		0.01	0.02		0.01	0.12		0.06	0.12		0.05
0.02		0.01	0.02		0.01	0.09		0.06	0.09		0.06
0.02		0.02	0.03		0.03	0.14		0.12	0.13		0.10
0.03		0.03	0.03		0.03	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.03		0.03	0.13		0.11	0.12		0.11
0.02		0.02	0.02		0.02	0.12		0.09	0.12		0.09
n.a.		0.01	0.01		0.01	0.11		0.04	0.14		0.04
-0.03		0.00	n.a.		0.01	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.03		0.02	0.11		0.08	0.11		0.09
0.03		0.03	0.04		0.04	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.03		0.03	0.17		0.15	0.17		0.15
0.01		0.02	0.02		0.02	0.16		0.13	0.17		0.13
0.01		0.01	0.02		0.01	0.13		0.13	0.14		0.13
0.01		0.01	0.01		0.01	0.08		0.05	0.08		0.05
0.02		0.02	0.03		0.03	0.15		0.14	0.16		0.14
0.02		0.02	0.03		0.03	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.03		0.02	0.15		0.14	0.15		0.14
0.01		0.01	0.01		0.01	0.13		0.11	0.13		0.12
0.01		0.01	0.01		0.01	0.11		0.09	0.10		0.08
0.01		0.01	0.01		0.01	0.07		0.06	0.09		0.06
0.02		0.01	0.02		0.02	0.12		0.11	0.12		0.11
-0.01		0.00	n.a.		0.01	0.27		0.20	0.32		0.20
n.a.		0.00	n.a.		0.00	0.20		0.14	0.16		0.13
-0.01		-0.01	n.a.		0.00	0.13		0.10	0.15		0.11
n.a.		0.00	n.a.		0.00	0.09		0.06	0.09		0.06
-0.01		0.00	-0.01		0.00	0.06		0.06	0.06		0.05
-0.01		0.00	n.a.		0.00	0.13		0.09	0.12		0.09
0.02		0.03	0.04		0.04	0.52		0.18	n.a.		n.a.
0.03		0.03	0.03		0.03	0.19		0.15	0.21		0.15
0.02		0.02	0.02		0.02	0.11		0.07	0.12		0.07
0.02		0.02	0.03		0.02	0.09		0.07	0.09		0.06
0.01		0.02	0.02		0.03	0.08		0.04	0.08		0.04
0.02		0.03	0.03		0.03	0.16		0.11	0.13		0.11

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.01		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.02	0.02		0.14	0.09		0.14	0.09	
0.02	0.02		0.02	0.02		0.14	0.10		0.15	0.10	
-0.01	0.00		-0.01	0.00		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.02	0.02		0.14	0.11		0.14	0.11	
0.03	0.03		0.03	0.03		0.23	0.16		0.22	0.17	
0.02	0.02		0.03	0.03		0.17	0.14		0.18	0.15	
0.02	0.02		0.02	0.02		0.14	0.11		0.14	0.10	
0.01	0.01		0.02	0.02		0.11	0.08		0.11	0.08	
0.01	0.01		0.01	0.01		0.07	0.05		0.06	0.04	
0.02	0.02		0.03	0.03		0.14	0.12		0.14	0.12	
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.04		0.20	0.15		0.17	0.15	
0.02	0.01		0.02	0.02		0.17	0.15		0.17	0.10	
0.02	0.02		0.02	0.02		0.14	0.06		0.17	0.06	
n.a.	0.01		0.01	0.01		0.06	0.02		0.06	0.02	
0.03	0.04		0.04	0.04		0.20	0.15		0.18	0.14	
0.01	0.01		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.02		0.13	0.11		0.13	0.10	
0.01	0.01		0.01	0.01		0.11	0.07		0.08	0.06	
0.01	0.01		0.01	0.01		0.08	0.06		0.08	0.05	
0.01	0.00		0.01	0.01		0.05	0.03		0.05	0.05	
n.a.	0.00		n.a.	n.a.		0.03	0.01		n.a.	n.a.	
0.01	0.01		0.02	0.01		0.09	0.07		0.08	0.07	
0.01	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.01	0.02		0.02	0.02		0.18	0.17		0.18	0.17	
0.01	0.01		0.02	0.01		0.11	0.10		0.11	0.10	
0.01	0.02		0.02	0.02		0.08	0.08		0.08	0.08	
0.02	0.02		0.02	0.02		0.10	0.10		0.10	0.10	
0.01	0.02		0.02	0.02		0.11	0.10		0.11	0.10	
0.02	0.02		0.04	0.03		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.22	0.15		0.25	0.16	
0.01	0.01		0.01	0.01		0.20	0.09		n.a.	n.a.	
0.01	0.01		0.01	0.01		0.08	0.07		0.09	0.07	
n.a.	0.00		0.01	0.01		0.04	0.03		0.04	0.03	
0.01	0.00		0.01	0.01		0.03	0.03		n.a.	n.a.	
0.01	0.01		0.02	0.01		0.08	0.05		0.08	0.05	
-0.01	0.00		0.01	0.01		0.28	0.23		n.a.	n.a.	
n.a.	0.00		n.a.	0.00		0.13	0.11		0.12	0.10	
n.a.	0.00		n.a.	0.00		0.07	0.06		0.07	0.06	
n.a.	0.00		n.a.	0.00		0.07	0.06		0.07	0.06	
n.a.	0.00		n.a.	0.00		0.07	0.06		0.07	0.06	
n.a.	0.00		n.a.	0.00		0.09	0.07		0.08	0.07	
n.a.	-0.01		0.01	0.00		0.25	0.19		0.26	0.17	
n.a.	-0.01		n.a.	-0.01		0.16	0.12		0.14	0.11	
-0.01	-0.01		n.a.	-0.01		0.11	0.09		0.11	0.09	
-0.01	-0.01		-0.01	-0.01		0.10	0.08		0.10	0.08	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio				Wages to sales ratio			
All		Profitable		All		Profitable	
Mean	Median	Mean	Median	Mean	Median	Mean	Median
n.a.	-0.01	n.a.	-0.01	0.09	0.07	0.08	0.07
n.a.	-0.01	n.a.	-0.01	0.12	0.10	0.11	0.09
0.02	0.02	0.03	0.03	0.28	0.22	0.28	0.20
0.02	0.02	0.02	0.02	0.16	0.13	0.15	0.12
0.02	0.02	0.02	0.02	0.11	0.09	0.10	0.09
0.02	0.02	0.02	0.02	0.10	0.09	0.09	0.09
0.02	0.02	0.02	0.02	0.12	0.10	0.11	0.10
0.02	0.02	0.03	0.02	0.14	0.11	0.12	0.10
0.02	0.02	0.03	0.02	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.02	0.18	0.13	0.18	0.13
0.02	0.02	0.02	0.02	0.13	0.10	0.14	0.09
0.01	0.01	0.02	0.02	0.12	0.11	0.11	0.11
0.01	0.01	0.01	0.01	0.07	0.08	0.08	0.08
0.02	0.02	0.02	0.02	0.14	0.11	0.14	0.10
0.02	0.02	0.03	0.03	0.31	0.22	0.23	0.22
0.02	0.02	0.02	0.02	0.16	0.15	0.16	0.14
0.02	0.02	0.02	0.02	0.13	0.11	0.12	0.10
0.02	0.02	0.02	0.02	0.13	0.12	0.12	0.12
0.01	0.01	0.01	0.02	0.10	0.08	0.09	0.08
0.02	0.02	0.02	0.02	0.15	0.13	0.14	0.12
0.01	0.02	0.03	0.02	0.23	0.18	0.26	0.22
0.02	0.02	0.02	0.02	0.17	0.13	0.14	0.12
0.01	0.01	0.02	0.02	0.12	0.09	0.11	0.09
0.02	0.02	0.02	0.02	0.10	0.09	0.10	0.09
0.02	0.01	0.02	0.02	0.09	0.07	0.09	0.08
0.02	0.02	0.02	0.02	0.13	0.10	0.11	0.09
0.01	0.01	0.02	0.02	0.26	0.24	0.24	0.24
0.01	0.02	0.02	0.02	0.14	0.12	0.13	0.11
0.02	0.02	0.02	0.02	0.11	0.09	0.10	0.08
0.02	0.02	0.02	0.02	0.11	0.10	0.10	0.09
0.02	0.02	0.02	0.02	0.12	0.11	0.11	0.09
0.01	0.02	0.02	0.02	0.13	0.11	0.12	0.10
0.01	0.01	0.02	0.01	n.a.	n.a.	n.a.	n.a.
0.01	0.02	0.03	0.03	0.31	0.22	0.21	0.18
0.01	0.02	0.02	0.02	0.16	0.13	0.14	0.12
0.01	0.02	0.02	0.02	0.14	0.12	0.13	0.12
-0.03	-0.02	-0.02	0.00	0.12	0.11	0.11	0.10
-0.06	-0.06	-0.05	-0.06	0.10	0.10	0.09	0.09
-0.05	-0.06	-0.05	-0.05	0.09	0.09	0.09	0.09
-0.01	0.00	n.a.	0.01	0.13	0.11	0.11	0.10
0.02	0.02	0.03	0.02	0.43	0.27	0.27	0.26
0.02	0.02	0.02	0.02	0.18	0.15	0.17	0.15
0.01	0.00	0.01	0.01	0.10	0.08	0.08	0.07
0.01	0.01	0.01	0.01	0.13	0.10	0.11	0.09
n.a.	0.00	0.01	0.00	0.05	0.04	0.05	0.04
0.02	0.01	0.02	0.02	0.17	0.12	0.13	0.10
0.03	0.03	0.04	0.04	0.26	0.26	0.22	0.24

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.02		0.03	0.03	0.03	0.17	0.14		0.15		0.14
0.01	0.01		0.02	0.02		0.15	0.10		0.17		0.10
0.02	0.02		0.03	0.02		0.16	0.08		0.19		0.08
0.01	0.00		0.01	0.00		n.a.	n.a.		n.a.		n.a.
0.03	0.03		0.04	0.03		0.17	0.13		0.17		0.14
0.01	0.03		0.03	0.04		0.30	0.20		0.21		0.14
0.03	0.03		0.03	0.04		0.19	0.14		0.16		0.13
0.03	0.03		0.03	0.03		0.17	0.13		0.15		0.11
0.03	0.03		0.03	0.03		0.16	0.15		0.15		0.15
0.03	0.03		0.03	0.03		0.16	0.15		0.18		0.17
0.02	0.03		0.03	0.04		0.18	0.15		0.16		0.14
0.03	0.03		0.04	0.04		0.28	0.24		0.23		0.21
0.04	0.04		0.04	0.05		0.19	0.16		0.17		0.15
0.04	0.05		0.05	0.05		0.20	0.18		0.19		0.18
0.05	0.05		0.05	0.05		0.21	0.21		0.21		0.21
0.04	0.05		0.04	0.05		0.20	0.20		0.20		0.20
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.		n.a.
0.04	0.04		0.04	0.05		0.20	0.18		0.18		0.17
0.02	0.02		0.04	0.04		n.a.	n.a.		n.a.		n.a.
0.02	0.02		0.03	0.03		0.17	0.14		0.16		0.14
0.02	0.02		0.03	0.03		0.14	0.11		0.13		0.11
0.02	0.03		0.03	0.03		0.12	0.11		0.12		0.11
0.03	0.03		0.03	0.03		0.14	0.12		0.14		0.12
0.02	0.02		0.03	0.03		0.15	0.12		0.14		0.12
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.		n.a.
0.03	0.02		n.a.	n.a.		n.a.	n.a.		n.a.		n.a.
0.04	0.04		0.04	0.04		0.16	0.14		0.18		0.14
0.04	0.05		0.04	0.05		0.28	0.24		0.25		0.22
0.04	0.04		0.04	0.04		0.20	0.18		0.20		0.18
0.03	0.03		0.03	0.03		0.17	0.15		0.17		0.15
0.02	0.02		0.03	0.02		0.16	0.13		0.17		0.14
0.02	0.02		0.02	0.02		0.17	0.14		0.18		0.14
0.04	0.04		0.04	0.05		0.19	0.17		0.19		0.17
0.03	0.03		0.03	0.03		0.30	0.22		0.29		0.22
0.03	0.03		0.03	0.03		0.17	0.14		0.16		0.14
0.02	0.02		0.02	0.02		0.14	0.12		0.15		0.14
0.01	0.01		0.02	0.01		0.13	0.13		0.14		0.13
0.01	0.01		0.01	0.01		0.09	0.05		0.10		0.06
0.03	0.03		0.03	0.03		0.17	0.14		0.17		0.14
0.04	0.03		0.04	0.04		n.a.	n.a.		n.a.		n.a.
0.02	0.02		0.02	0.01		n.a.	n.a.		n.a.		n.a.
0.03	0.03		0.03	0.03		n.a.	n.a.		n.a.		n.a.
n.a.	0.01		0.01	0.01		n.a.	n.a.		n.a.		n.a.
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.		n.a.
0.02	0.03		0.03	0.04		n.a.	n.a.		n.a.		n.a.
-0.01	0.02		-0.01	0.04		n.a.	n.a.		n.a.		n.a.
0.02	0.03		0.03	0.04		n.a.	n.a.		n.a.		n.a.

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
n.a.	0.02	0.01	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.03	0.03		0.21	0.15	0.22	0.15	
0.03	0.03	0.03	0.04		0.22	0.18	0.22	0.17	
0.04	0.03	0.04	0.03		0.17	0.08	0.17	0.08	
0.02	0.01	0.02	0.01		0.10	0.05	0.10	0.05	
0.03	0.03	0.03	0.03		0.19	0.15	0.19	0.15	
0.04	0.06	0.05	0.06		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.04	0.05		0.23	0.16	0.23	0.16	
0.02	0.01	0.01	0.01		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.04	0.05		0.19	0.14	0.19	0.14	
0.05	0.06	0.05	0.06		0.30	0.25	0.30	0.25	
0.04	0.05	0.05	0.05		0.22	0.19	0.21	0.19	
0.03	0.03	0.03	0.03		0.18	0.13	0.17	0.13	
0.03	0.02	0.03	0.02		0.16	0.13	0.16	0.11	
n.a.	n.a.	0.01	0.00		n.a.	n.a.	n.a.	n.a.	
0.05	0.06	0.05	0.06		0.22	0.18	0.21	0.18	
0.04	0.05	0.05	0.06		n.a.	n.a.	n.a.	n.a.	
0.05	0.05	0.05	0.06		0.27	0.16	0.27	0.16	
0.02	0.02	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
0.02	0.01	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.05	0.05		0.19	0.10	0.19	0.10	
0.06	0.07	0.06	0.07		n.a.	n.a.	n.a.	n.a.	
0.06	0.06	0.06	0.06		n.a.	n.a.	n.a.	n.a.	
0.05	0.06	0.06	0.06		0.24	0.27	0.24	0.27	
0.03	0.03	0.03	0.04		0.30	0.24	0.30	0.27	
0.03	0.03	0.03	0.03		0.20	0.16	0.20	0.16	
0.02	0.02	0.02	0.02		0.16	0.11	0.15	0.11	
0.01	0.01	0.01	0.01		0.19	0.18	0.18	0.18	
n.a.	0.00	0.01	0.00		0.08	0.05	0.09	0.05	
0.03	0.03	0.03	0.03		0.20	0.18	0.19	0.16	
0.04	0.05	0.04	0.05		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.03	0.04		0.18	0.13	0.18	0.13	
0.03	0.02	0.03	0.00		n.a.	n.a.	n.a.	n.a.	
0.01	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.04	0.04		0.20	0.14	0.21	0.14	
0.04	0.04	0.04	0.05		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.04	0.04		0.17	0.13	0.17	0.13	
0.04	0.03	0.04	0.03		0.18	0.18	0.18	0.16	
0.04	0.04	0.04	0.04		0.17	0.16	0.18	0.16	
0.06	0.05	0.07	0.06		n.a.	n.a.	n.a.	n.a.	
0.06	0.07	0.06	0.07		n.a.	n.a.	n.a.	n.a.	
0.06	0.07	0.07	0.07		n.a.	n.a.	n.a.	n.a.	
0.05	0.06	0.05	0.06		0.25	0.22	0.26	0.22	
0.05	0.05	0.05	0.05		0.23	0.16	0.18	0.15	
0.02	0.02	0.02	0.02		0.14	0.13	0.13	0.10	
n.a.	0.03	0.02	0.03		n.a.	n.a.	n.a.	n.a.	
0.05	0.05	0.05	0.05		0.22	0.18	0.19	0.16	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.06		0.16	0.12		0.17	0.21	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
n.a.	-0.01		n.a.	0.00		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		0.09	0.05		n.a.	n.a.	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		0.16	0.10		0.16	0.10	
0.02	0.02		0.03	0.03		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.03	0.02		0.24	0.20		0.23	0.19	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		0.23	0.12		0.16	0.12	
0.04	0.04		0.04	0.04		n.a.	n.a.		n.a.	n.a.	
0.05	0.07		0.05	0.07		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.07	0.07		0.07	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.06	0.06		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		0.03	0.02		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.05		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.02	0.03		0.04	0.05		0.26	0.22		0.21	0.21	
0.01	n.a.		0.02	0.00		0.19	0.13		0.19	0.13	
n.a.	n.a.		0.01	n.a.		n.a.	n.a.		n.a.	n.a.	
0.01	n.a.		0.02	n.a.		0.09	0.07		0.10	0.10	
n.a.	n.a.		0.01	n.a.		n.a.	n.a.		n.a.	n.a.	
0.02	0.02		0.04	0.04		0.19	0.15		0.16	0.13	
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.06	0.06		0.20	0.16		0.20	0.16	
0.05	0.06		0.05	0.06		0.17	0.14		0.17	0.14	
0.05	0.06		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		0.24	0.15		0.24	0.15	
0.05	0.04		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.05	0.06		0.05	0.06		0.23	0.16		0.24	0.17	
0.05	0.07		0.05	0.07		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.06	0.06	0.06	0.06	0.07	0.31	0.27	0.28	0.25		
0.06	0.07		0.06	0.07		0.21	0.17	0.20	0.17		
0.05	0.06		0.05	0.06		0.19	0.17	0.18	0.16		
0.04	0.05		0.05	0.05		0.20	0.21	0.20	0.21		
0.02	n.a.		0.03	0.00		0.12	0.07	0.12	0.07		
0.05	0.06		0.06	0.07		0.21	0.19	0.20	0.18		
0.05	0.06	0.06	0.06	0.06		0.32	0.28	n.a.	n.a.		
0.06	0.07		0.06	0.07		0.20	0.17	0.19	0.17		
0.06	0.07		0.06	0.07		0.23	0.23	0.23	0.23		
0.05	0.05		0.05	0.05		0.24	0.27	0.24	0.27		
0.06	0.07		0.06	0.07		0.21	0.18	0.20	0.18		
n.a.	0.04		0.03	0.05		0.41	0.39	0.41	0.39		
0.03	0.04		0.03	0.04		0.21	0.19	0.20	0.19		
0.01	0.01		0.01	0.01		n.a.	n.a.	n.a.	n.a.		
0.03	0.02		0.03	0.03		0.11	0.09	0.10	0.09		
0.01	0.01		0.01	0.01		n.a.	n.a.	n.a.	n.a.		
0.02	0.03		0.03	0.04		0.20	0.17	0.20	0.17		
0.03	0.04		0.04	0.05		0.31	0.31	0.28	0.26		
0.03	0.03		0.04	0.04		0.20	0.16	0.18	0.15		
0.03	0.03		0.03	0.03		0.18	0.16	0.19	0.17		
0.02	0.02		0.02	0.02		0.16	0.16	0.16	0.16		
0.01	0.01		0.02	0.01		0.10	0.06	0.10	0.08		
0.03	0.03		0.04	0.04		0.20	0.17	0.18	0.16		
0.05	0.06		0.06	0.06		n.a.	n.a.	n.a.	n.a.		
0.05	0.05		0.05	0.05		n.a.	n.a.	n.a.	n.a.		
0.02	0.01		0.02	0.01		n.a.	n.a.	n.a.	n.a.		
0.05	0.05		0.05	0.05		n.a.	n.a.	n.a.	n.a.		
0.05	0.08		0.06	0.08		0.30	0.26	0.30	0.22		
0.05	0.07		0.06	0.08		0.21	0.16	0.18	0.15		
0.05	0.07		0.05	0.07		0.22	0.15	0.19	0.15		
0.04	0.06		0.04	0.06		0.17	0.12	0.16	0.11		
0.04	0.05		0.04	0.05		0.12	0.07	0.12	0.07		
0.04	0.03		0.05	0.03		n.a.	n.a.	n.a.	n.a.		
0.05	0.08		0.06	0.08		0.20	0.15	0.18	0.15		
0.05	0.06		0.05	0.06		0.29	0.25	0.30	0.26		
0.05	0.06		0.06	0.06		0.23	0.19	0.21	0.18		
0.05	0.06		0.06	0.06		0.31	0.28	0.27	0.27		
0.04	0.05		0.05	0.05		0.29	0.28	0.29	0.28		
0.05	0.06		0.05	0.06		0.33	0.36	0.33	0.36		
0.05	0.06		0.05	0.06		0.27	0.24	0.25	0.23		
0.04	0.06		0.06	0.07		n.a.	n.a.	n.a.	n.a.		
0.06	0.07		0.06	0.07		0.25	0.21	0.24	0.21		
0.05	0.04		0.05	0.04		n.a.	n.a.	n.a.	n.a.		
0.02	0.01		0.02	0.01		n.a.	n.a.	n.a.	n.a.		
0.05	0.06		0.05	0.07		0.21	0.16	0.20	0.18		
0.06	0.06		0.06	0.07		0.33	0.25	0.29	0.22		
0.05	0.06		0.06	0.06		0.20	0.17	0.20	0.17		

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.04	0.04	0.04	0.04	0.05	0.21	0.19	0.19	0.20	0.20	0.19
0.03	0.03	0.03	0.04	0.03	0.03	0.20	0.17	0.17	0.20	0.20	0.17
0.03	0.02	0.02	0.03	0.02	0.02	0.15	0.06	0.06	0.15	0.15	0.05
0.05	0.06	0.06	0.06	0.06	0.06	0.22	0.18	0.18	0.20	0.20	0.18
0.05	0.06	0.06	0.06	0.06	0.07	0.32	0.26	0.26	0.29	0.29	0.25
0.06	0.06	0.06	0.06	0.06	0.06	0.26	0.20	0.20	0.21	0.21	0.19
0.06	0.06	0.06	0.06	0.06	0.06	0.24	0.22	0.22	0.23	0.23	0.22
0.06	0.06	0.06	0.06	0.06	0.06	0.24	0.22	0.22	0.22	0.22	0.22
0.05	0.06	0.06	0.05	0.06	0.06	0.19	0.16	0.16	0.18	0.18	0.16
0.03	0.02	0.02	0.03	0.02	0.02	0.11	0.05	0.05	0.11	0.11	0.05
0.06	0.06	0.06	0.06	0.06	0.06	0.25	0.21	0.21	0.22	0.22	0.21
0.04	0.06	0.06	0.05	0.06	0.06	0.30	0.22	0.22	0.22	0.22	0.20
0.04	0.05	0.05	0.05	0.05	0.05	0.21	0.16	0.16	0.21	0.21	0.17
0.04	0.03	0.03	0.04	0.03	0.03	0.15	0.10	0.10	0.13	0.13	0.10
0.02	0.01	0.01	0.02	0.02	0.02	0.15	0.11	0.11	0.14	0.14	0.09
0.02	0.01	0.01	0.02	0.01	0.01	0.17	0.17	0.17	0.19	0.19	0.17
0.04	0.05	0.05	0.05	0.05	0.05	0.19	0.16	0.16	0.19	0.19	0.15
0.05	0.07	0.07	0.06	0.07	0.07	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.06	0.06	0.05	0.06	0.06	0.23	0.19	0.19	0.23	0.23	0.19
0.03	0.03	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.05	0.05	0.06	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.05	0.06	0.06	0.06	0.06	0.06	0.23	0.19	0.19	0.23	0.23	0.19
0.06	0.07	0.07	0.06	0.07	0.07	0.31	0.26	0.26	0.30	0.30	0.24
0.06	0.07	0.07	0.06	0.07	0.07	0.22	0.18	0.18	0.21	0.21	0.16
0.05	0.06	0.06	0.06	0.06	0.06	0.20	0.15	0.15	0.19	0.19	0.15
0.04	0.04	0.04	0.05	0.04	0.04	0.22	0.11	0.11	0.23	0.23	0.12
n.a.	0.00	0.00	0.01	0.01	0.01	0.11	0.07	0.07	0.12	0.12	0.07
0.06	0.07	0.07	0.06	0.07	0.07	0.23	0.18	0.18	0.22	0.22	0.17
0.04	0.04	0.04	0.05	0.05	0.05	0.50	0.27	0.27	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.04	0.19	0.15	0.15	0.16	0.16	0.14
0.04	0.04	0.04	0.04	0.04	0.04	0.19	0.17	0.17	0.18	0.18	0.17
0.04	0.04	0.04	0.04	0.04	0.04	0.22	0.20	0.20	0.22	0.22	0.20
0.04	0.04	0.04	0.04	0.04	0.04	0.24	0.26	0.26	0.24	0.24	0.26
0.04	0.04	0.04	0.04	0.04	0.04	0.21	0.20	0.20	0.20	0.20	0.19
0.04	0.04	0.04	0.04	0.05	0.05	0.33	0.23	0.23	0.32	0.32	0.19
0.04	0.04	0.04	0.04	0.05	0.05	0.18	0.16	0.16	0.16	0.16	0.15
0.04	0.04	0.04	0.04	0.04	0.04	0.20	0.19	0.19	0.18	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.03	0.21	0.19	0.19	0.21	0.21	0.19
0.04	0.04	0.04	0.04	0.05	0.05	0.20	0.18	0.18	0.18	0.18	0.17
0.06	0.07	0.07	0.06	0.07	0.07	0.48	0.26	0.26	0.34	0.34	0.25
0.06	0.07	0.07	0.06	0.07	0.07	0.24	0.17	0.17	0.21	0.21	0.16
0.04	0.04	0.04	0.04	0.04	0.04	0.17	0.15	0.15	0.17	0.17	0.15
0.03	0.03	0.03	0.03	0.03	0.03	0.20	0.17	0.17	0.21	0.21	0.17
0.02	0.01	0.01	0.02	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.07	0.07	0.06	0.07	0.07	0.26	0.18	0.18	0.22	0.22	0.17
0.05	0.06	0.06	0.05	0.06	0.06	0.50	0.34	0.34	0.34	0.34	0.29
0.05	0.06	0.06	0.05	0.06	0.06	0.38	0.30	0.30	0.31	0.31	0.26

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.05	0.05		0.05	0.05		0.49	0.43		0.43	0.42	
0.06	0.08		0.06	0.07		0.45	0.51		0.44	0.51	
0.05	0.07		0.05	0.07		0.57	0.60		0.55	0.59	
0.05	0.06		0.05	0.06		0.44	0.39		0.37	0.33	
0.01	0.02		0.03	0.03		0.32	0.23		0.21	0.19	
0.01	0.00		0.01	0.01		0.33	0.32		0.30	0.30	
n.a.	0.00		n.a.	0.00		0.26	0.19		0.20	0.18	
n.a.	0.00		n.a.	0.00		0.22	0.22		0.21	0.15	
n.a.	0.00		n.a.	0.00		0.05	0.03		0.05	0.03	
0.01	0.00		0.01	0.00		0.24	0.20		0.20	0.19	
0.05	0.07		0.06	0.07		0.32	0.26		0.30	0.25	
0.05	0.06		0.05	0.06		0.32	0.25		0.31	0.25	
0.04	0.04		0.04	0.04		0.27	0.19		0.27	0.17	
0.02	0.02		0.03	0.02		0.24	0.12		0.27	0.12	
0.02	0.01		0.03	0.01		0.15	0.08		0.14	0.08	
0.05	0.06		0.05	0.06		0.30	0.23		0.29	0.22	
0.05	0.05		0.05	0.05		0.30	0.27		0.29	0.27	
0.05	0.05		0.05	0.05		0.25	0.21		0.24	0.21	
0.04	0.04		0.04	0.05		0.26	0.22		0.25	0.22	
0.04	0.04		0.04	0.04		0.26	0.24		0.26	0.23	
0.03	0.03		0.03	0.02		0.24	0.15		0.19	0.10	
0.05	0.05		0.05	0.05		0.26	0.23		0.25	0.22	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.02		0.04	0.02		n.a.	n.a.		n.a.	n.a.	
0.05	0.05		0.05	0.05		0.35	0.39		0.33	0.34	
0.07	0.07		0.07	0.07		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.06	0.06		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.05	0.08		0.05	0.08		n.a.	n.a.		n.a.	n.a.	
0.06	0.07		0.06	0.07		n.a.	n.a.		n.a.	n.a.	
0.05	0.07		0.05	0.07		n.a.	n.a.		n.a.	n.a.	
0.06	0.08		0.06	0.08		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		0.41	0.33		0.37	0.28	
0.04	0.04		0.04	0.04		0.29	0.24		0.28	0.23	
0.04	0.04		0.04	0.04		0.26	0.20		0.25	0.20	
0.05	0.04		0.04	0.04		0.37	0.31		0.33	0.29	
0.05	0.06		0.06	0.06		0.45	0.39		0.49	0.39	
0.04	0.04		0.04	0.05		0.32	0.25		0.30	0.24	
0.05	0.06		0.05	0.06		n.a.	n.a.		n.a.	n.a.	
0.04	0.06		0.04	0.06		n.a.	n.a.		n.a.	n.a.	
0.03	0.05		0.03	0.05		n.a.	n.a.		n.a.	n.a.	
-0.01	-0.03		n.a.	-0.02		0.46	0.42		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.01	-0.02		-0.01	-0.02		0.42	0.36		0.37		0.32
-0.02	-0.02		-0.02	-0.02		0.44	0.43		0.44		0.43
-0.02	-0.03		n.a.	n.a.		0.56	0.45		n.a.		n.a.
-0.01	-0.02		-0.01	-0.02		0.45	0.42		0.39		0.39
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.		n.a.
0.05	0.05		0.05	0.05		n.a.	n.a.		n.a.		n.a.
0.04	0.04		0.04	0.04		0.22	0.17		0.22		0.17
0.05	0.06		0.05	0.06		0.33	0.21		0.29		0.21
0.04	0.06		0.05	0.06		0.25	0.19		0.19		0.17
0.02	0.02		0.03	0.02		0.20	0.14		0.20		0.14
0.02	0.00		0.02	0.00		0.19	0.15		0.18		0.10
-0.02	-0.03		n.a.	n.a.		n.a.	n.a.		n.a.		n.a.
0.04	0.06		0.05	0.06		0.25	0.19		0.20		0.17
0.03	0.04		0.04	0.05		0.30	0.26		0.26		0.21
0.04	0.04		0.04	0.05		0.22	0.20		0.21		0.19
0.03	0.04		0.04	0.04		0.21	0.18		0.19		0.18
0.03	0.03		0.03	0.03		0.23	0.20		0.21		0.16
0.01	0.01		0.02	0.01		0.20	0.10		0.20		0.10
0.04	0.04		0.04	0.05		0.23	0.20		0.22		0.20
0.05	0.06		0.06	0.08		n.a.	n.a.		n.a.		n.a.
0.04	0.05		0.05	0.05		0.17	0.13		0.17		0.13
0.05	0.06		0.05	0.06		0.26	0.24		0.24		0.23
0.02	0.02		0.02	0.03		n.a.	n.a.		n.a.		n.a.
0.01	-0.01		0.01	-0.01		0.20	0.13		0.19		0.13
-0.01	-0.03		-0.01	-0.03		0.06	0.05		0.06		0.05
-0.02	-0.02		-0.02	-0.02		0.08	0.05		0.08		0.05
-0.03	-0.03		-0.03	-0.03		n.a.	n.a.		n.a.		n.a.
n.a.	-0.01		n.a.	-0.01		0.16	0.10		0.14		0.10
-0.01	-0.02		n.a.	-0.01		0.42	0.28		0.28		0.23
-0.01	-0.02		-0.01	-0.02		0.21	0.16		0.18		0.16
-0.02	-0.03		-0.02	-0.03		0.13	0.10		0.12		0.10
-0.02	-0.02		-0.02	-0.02		0.12	0.09		0.11		0.09
-0.02	-0.02		-0.02	-0.02		0.10	0.08		0.10		0.07
-0.01	0.00		-0.01	n.a.		0.13	0.13		0.10		0.05
-0.01	-0.02		-0.01	-0.02		0.15	0.11		0.13		0.11
0.01	0.04		0.02	0.05		n.a.	n.a.		n.a.		n.a.
0.02	0.02		0.03	0.04		0.14	0.12		0.16		0.14
n.a.	-0.01		n.a.	-0.01		0.15	0.08		0.10		0.07
-0.02	-0.04		-0.02	-0.04		n.a.	n.a.		n.a.		n.a.
-0.05	-0.08		-0.05	-0.08		n.a.	n.a.		n.a.		n.a.
-0.04	-0.06		n.a.	n.a.		n.a.	n.a.		n.a.		n.a.
n.a.	0.00		0.01	n.a.		0.21	0.12		0.12		0.10
n.a.	-0.01		n.a.	-0.01		0.36	0.25		0.27		0.24
-0.01	-0.02		n.a.	-0.02		0.22	0.19		0.20		0.18
-0.03	-0.03		-0.02	-0.03		0.21	0.19		0.21		0.19
-0.04	-0.04		-0.03	-0.04		0.20	0.18		0.19		0.18
-0.04	-0.04		-0.04	-0.04		0.18	0.16		0.17		0.15

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.04	-0.06	-0.04	-0.06		0.14	0.11	0.14	0.11	
-0.01	-0.02	-0.01	-0.02		0.21	0.18	0.20	0.18	
0.02	0.04	0.03	0.04		n.a.	n.a.	n.a.	n.a.	
0.02	0.04	0.03	0.04		0.29	0.21	0.29	0.21	
-0.01	-0.03	-0.01	-0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.03		0.24	0.16	0.23	0.16	
-0.01	n.a.	-0.01	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.26	-0.03	-0.27	-0.03		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.03	-0.01	-0.03		0.27	0.27	0.23	0.27	
-0.01	-0.02	-0.01	-0.02		n.a.	n.a.	n.a.	n.a.	
-0.10	-0.02	-0.10	-0.02		0.30	0.27	0.28	0.27	
-0.03	-0.03	-0.03	-0.03		0.32	0.30	0.33	0.30	
-0.01	-0.02	-0.01	-0.02		0.44	0.42	0.36	0.39	
-0.02	-0.02	-0.01	-0.02		0.48	0.51	0.46	0.48	
-0.03	-0.02	-0.02	-0.02		0.50	0.53	0.49	0.53	
n.a.	-0.02	n.a.	-0.01		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.03	-0.02	-0.03		0.44	0.43	0.40	0.43	
0.02	0.02	0.02	0.02		0.35	0.20	0.24	0.19	
0.03	0.04	0.03	0.04		0.35	0.23	0.28	0.23	
0.01	0.02	0.01	0.03		0.31	0.31	0.29	0.31	
n.a.	-0.01	n.a.	-0.01		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.03		0.33	0.23	0.27	0.20	
0.06	0.05	0.06	0.05		n.a.	n.a.	n.a.	n.a.	
0.05	0.04	0.05	0.04		n.a.	n.a.	n.a.	n.a.	
0.05	0.04	0.05	0.05		0.18	0.12	0.18	0.12	
0.05	0.05	0.05	0.05		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.05	0.04		0.24	0.14	0.20	0.14	
0.04	0.05	0.05	0.06		0.24	0.19	0.24	0.19	
0.05	0.05	0.05	0.05		0.21	0.19	0.20	0.18	
0.04	0.05	0.04	0.05		0.16	0.14	0.16	0.14	
0.04	0.03	0.04	0.03		0.15	0.11	0.15	0.11	
0.04	0.05	0.04	0.05		0.19	0.18	0.19	0.18	
0.05	0.05	0.05	0.05		0.20	0.18	0.19	0.17	
0.03	0.04	0.04	0.05		0.31	0.28	0.27	0.24	
0.04	0.04	0.04	0.05		0.22	0.18	0.21	0.19	
0.04	0.04	0.04	0.04		0.20	0.15	0.20	0.15	
0.03	0.03	0.04	0.03		0.22	0.20	0.22	0.19	
0.04	0.04	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.04	0.04		0.23	0.19	0.22	0.19	
n.a.	0.01	0.02	0.02		0.30	0.29	0.28	0.20	
0.01	0.02	0.02	0.02		0.20	0.15	0.18	0.15	
0.02	0.03	0.03	0.03		0.21	0.19	0.18	0.17	
0.02	0.03	0.03	0.03		0.26	0.19	0.21	0.19	
0.03	0.02	0.03	0.03		0.23	0.15	0.25	0.09	
0.01	0.02	0.02	0.03		0.22	0.18	0.19	0.17	
0.03	0.03	0.04	0.04		0.24	0.21	0.18	0.17	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.04	0.04	0.04	0.04	0.04	0.20	0.18	0.18	0.20	0.18	0.18
0.04	0.05		0.04	0.05		0.14	0.09		0.11	0.07	
0.04	0.03		0.04	0.03		0.13	0.06		0.13	0.06	
0.04	0.04		0.04	0.04		0.18	0.17		0.17	0.16	
0.02	0.06		0.05	0.06		0.34	0.21		0.22	0.21	
0.06	0.07		0.06	0.07		0.29	0.29		0.29	0.29	
0.03	0.02		0.04	0.03		0.32	0.33		0.32	0.32	
0.04	0.04		0.04	0.04		0.27	0.14		0.27	0.14	
0.04	0.01		0.04	0.01		0.05	0.02		0.05	0.02	
0.04	0.07		0.06	0.07		0.29	0.26		0.27	0.25	
0.03	0.03		0.04	0.04		0.37	0.25		0.25	0.21	
0.03	0.03		0.03	0.03		0.18	0.17		0.17	0.16	
0.03	0.03		0.03	0.03		0.17	0.16		0.16	0.15	
0.03	0.03		0.03	0.03		0.17	0.16		0.17	0.16	
0.03	0.03		0.03	0.03		0.17	0.18		0.17	0.18	
0.03	0.03		0.03	0.03		0.19	0.17		0.17	0.16	
0.04	0.04		0.04	0.05		0.31	0.21		0.26	0.20	
0.04	0.04		0.04	0.04		0.19	0.16		0.18	0.15	
0.03	0.03		0.03	0.03		0.16	0.13		0.15	0.13	
0.02	0.03		0.02	0.03		0.15	0.13		0.15	0.13	
0.02	0.03		0.03	0.03		0.20	0.19		0.21	0.19	
0.04	0.04		0.04	0.04		0.19	0.16		0.17	0.15	
0.04	0.04		0.04	0.05		0.25	0.21		0.23	0.20	
0.04	0.04		0.04	0.04		0.23	0.19		0.23	0.19	
0.03	0.04		0.04	0.04		0.21	0.18		0.21	0.18	
0.03	0.03		0.03	0.03		0.17	0.16		0.17	0.16	
0.04	0.04		0.04	0.04		0.22	0.20		0.22	0.19	
0.04	0.04		0.04	0.04		0.37	0.30		0.29	0.27	
0.05	0.05		0.05	0.05		0.31	0.30		0.30	0.29	
0.05	0.05		0.05	0.05		0.34	0.33		0.33	0.33	
0.05	0.05		0.05	0.05		0.33	0.34		0.33	0.34	
0.05	0.05		0.05	0.05		0.35	0.37		0.35	0.37	
0.04	0.05		0.05	0.05		0.33	0.31		0.30	0.30	
0.06	0.06		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.19	0.15		0.17	0.15	
0.03	0.02		0.03	0.02		0.07	0.04		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.16	0.17		0.16	0.17	
0.04	0.04		0.04	0.04		0.15	0.14		0.14	0.15	
0.03	0.04		0.04	0.04		0.29	0.24		0.26	0.22	
0.04	0.04		0.04	0.04		0.25	0.22		0.24	0.21	
0.03	0.03		0.03	0.03		0.20	0.17		0.20	0.16	
0.03	0.02		0.03	0.02		0.15	0.14		0.16	0.14	
0.02	0.00		0.02	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.24	0.21		0.23	0.20	
0.05	0.05		0.06	0.06		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.03	0.04		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		0.05	0.05		n.a.	n.a.		n.a.	n.a.	

Taxation Statistics 2009–10

Table INAS2A: Individual activity statement ratios* by fine industry groups and level of sales, 2009–10 income year

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.05		0.06	0.05		0.06	0.32		0.29	0.32		0.29
0.03		0.04	0.04		0.04	0.24		0.19	0.22		0.18
n.a.		0.01	n.a.		0.01	0.18		0.12	0.16		0.11
n.a.		-0.01	n.a.		-0.01	0.16		0.11	0.16		0.11
-0.01		0.00	-0.01		0.00	0.14		0.05	n.a.		n.a.
0.03		0.04	0.03		0.04	0.20		0.17	0.19		0.16
0.03		0.04	0.05		0.04	n.a.		n.a.	n.a.		n.a.
0.04		0.04	0.05		0.04	n.a.		n.a.	n.a.		n.a.
0.02		0.03	0.03		0.03	n.a.		n.a.	n.a.		n.a.